

**DEAN  
MEAD**  
ATTORNEYS AT LAW

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.  
420 South Orange Avenue, Suite 700  
P.O. Box 2346 (ZIP 32802-2346)  
Orlando, FL 32801

(407) 841-1200  
(407) 423-1831 Fax  
www.deanmead.com

Attorneys and Counselors at Law  
Orlando  
Fort Pierce  
Tallahassee  
Viera/Melbourne

**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)

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**UTILITIES, INC. OF FLORIDA**

**Docket No.: 20200139-WS**

**VOLUME I**



**FOR THE**

**Test Year Ended: December 31, 2019**

**FLORIDA PUBLIC SERVICE COMMISSION**

**CLASS A AND B WATER AND/OR SEWER UTILITIES  
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| F-4             | 363            | Wastewater Treatment Plant Data  |
| F-5             | 364            | Used and Useful Calculations - Water Treatment Plant   |
| F-6             | 365            | Used and Useful Calculations - Wastewater Treatment Plant                                    |
| F-7             | 366            | Used and Useful Calculations - Water Distribution System<br>and Wastewater Collection System |
| F-8             | 367            | Margin Reserve Calculations - Water and Wastewater   |
| F-9             | 368            | Equivalent Residential Connections - Water   |
| F-10            | 369            | Equivalent Residential Connections - Wastewater<br>Seminole - Weathersfield                  |
| F-1             | 370            | Gallons of Water Pumped, Sold and Unaccounted For  |
| F-2             | 371            | Gallons of Wastewater Treated  |
| F-3             | 372            | Water Treatment Plant Data   |
| F-4             | 373            | Wastewater Treatment Plant Data  |
| F-5             | 374            | Used and Useful Calculations - Water Treatment Plant   |
| F-6             | 375            | Used and Useful Calculations - Wastewater Treatment Plant                                    |
| F-7             | 377            | Used and Useful Calculations - Water Distribution System<br>and Wastewater Collection System |
| F-8             | 378            | Margin Reserve Calculations - Water and Wastewater   |
| F-9             | 379            | Equivalent Residential Connections - Water   |
| F-10            | 380            | Equivalent Residential Connections - Wastewater  |

### INTERIM RATE SCHEDULES

|                  |     |  |
|------------------|-----|--|
| A-1 Interim      | 381 | Water Rate Base - Interim  |
| A-2 Interim      | 382 | Wastewater Rate Base - Interim   |
| A-3 Interim      | 383 | Adjustments to Rate Base   |
| A-6 Interim      | 384 | Sewer Plant in Service by Primary Account (Nonused and Useful)         |
| A-7 Interim      | 388 | Non-Used and Useful Plant - Summary                                    |
| A-10 Interim     | 389 | Sewer Accumulated Depreciation by Primary Account (Nonused and Useful) |
| A-12, A-14 Inter | 393 | CIAC, Amortization of CIAC (Nonused and Useful)                        |
| B-1 Interim      | 396 | Schedule of Water Operating Statement - Interim                        |
| B-2 Interim      | 397 | Schedule of Wastewater Operating Statement - Interim                   |
| B-3 Interim      | 398 | Adjustments to Operating Income  |
| B-14 Interim     | 400 | Net Depreciation Expense Wastewater (Nonused and Useful)               |
| D-1 Interim      | 402 | Requested Cost of Capital  |
| D-2 Interim      | 403 | Reconciliation of Capital Structure to Rate Base                       |
| E-1 Interim      | 404 | Rate Schedule - Present, and Interim                                   |
| E-2 Interim      | 406 | Revenue Schedule at Present and Interim Rates                          |

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-1  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

| Line No. | (1)<br>Description                | (2)<br>Average Balance<br>Per<br>Books | (3)<br>Utility<br>Adjustments | Ref. | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-----------------------------------|--|-------------------------------|------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service          | 121,858,071                            | (2,795,312)                   | (A)  | 119,062,759                           | A-5, A-3                         |
| 2        |                                   |  |                               |      |                                       |                                  |
| 3        | Utility Land & Land Rights        | 296,859                                | -                             | (A)  | 296,859                               | A-5                              |
| 4        |                                   |  |                               |      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant     |  |                               | (B)  |                                       | A-7                              |
| 6        |                                   |  |                               |      |                                       |                                  |
| 7        | Construction Work in Progress     | 2,628,722                              | (2,628,722)                   | (C)  | -                                     | A-3                              |
| 8        |                                   |  |                               |      |                                       |                                  |
| 9        | Less: Accumulated Depreciation    | (51,397,784)                           | 5,249,620                     | (D)  | (46,148,164)                          | A-9, A-3                         |
| 10       |                                   |  |                               |      |                                       |                                  |
| 11       | Less: CIAC                        | (41,304,592)                           | 87,827                        | (E)  | (41,216,765)                          | A-12, A-3                        |
| 12       |                                   |  |                               |      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC  | 20,893,605                             | (88,677)                      | (E)  | 20,804,928                            | A-14, A-3                        |
| 14       |                                   |  |                               |      |                                       |                                  |
| 15       | Acquisition Adjustments           | 56,355                                 | (56,355)                      | (F)  | -                                     | -                                |
| 16       |                                   |  |                               |      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments | 192,642                                | (192,642)                     | (F)  | -                                     | -                                |
| 18       |                                   |  |                               |      |                                       |                                  |
| 19       | Advances For Construction         | (36,767)                               |                               |      | (36,767)                              | A-16                             |
| 20       |                                   |  |                               |      |                                       |                                  |
| 21       | Working Capital Allowance         | -                                      | 4,151,132                     | (G)  | 4,151,132                             | A-17, A-3                        |
| 22       |                                   |  |                               |      |                                       |                                  |
| 23       | <b>Total Rate Base</b>            | <b>53,187,112</b>                      | <b>3,726,870</b>              |      | <b>56,913,982</b>                     |                                  |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-2  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

| Line No. | (1)<br>Description                  | (2)<br>Average Balance<br>Per<br>Books | (3)<br>Utility<br>Adjustments | Ref. | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-------------------------------------|--|-------------------------------|------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service            | 131,296,074                            | 23,256,173                    | (A)  | 154,552,247                           | A-6, A-3                         |
| 2        |                                     |  |                               |      |                                       |                                  |
| 3        | Utility Land & Land Rights          | 583,041                                | -                             | (A)  | 583,041                               | A-6, A-3                         |
| 4        |                                     |  |                               |      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant (net) |  | (928,928)                     | (B)  | (928,928)                             | A-7                              |
| 6        |                                     |  |                               |      |                                       |                                  |
| 7        | Construction Work in Progress       | (605,083)                              | 605,083                       | (C)  | -                                     | A-3                              |
| 8        |                                     |  |                               |      |                                       |                                  |
| 9        | Less: Accumulated Depreciation      | (57,140,576)                           | 2,869,610                     | (D)  | (54,270,966)                          | A-10, A-3                        |
| 10       |                                     |  |                               |      |                                       |                                  |
| 11       | Less: CIAC                          | (44,997,031)                           | 753,220                       | (E)  | (44,243,811)                          | A-12, A-3                        |
| 12       |                                     |  |                               |      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC    | 30,720,963                             | (2,217,848)                   | (E)  | 28,503,115                            | A-14, A-3                        |
| 14       |                                     |  |                               |      |                                       |                                  |
| 15       | Acquisition Adjustments             | 1,238,784                              | (1,238,784)                   | (F)  | -                                     | -                                |
| 16       |                                     |  |                               |      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments   | (163,693)                              | 163,693                       | (F)  | -                                     | -                                |
| 18       |                                     |  |                               |      |                                       |                                  |
| 19       | Advances For Construction           | 1,315                                  |                               |      | 1,315                                 | A-16                             |
| 20       |                                     |  |                               |      |                                       |                                  |
| 21       | Working Capital Allowance           | -                                      | 5,551,167                     | (G)  | 5,551,167                             | A-17, A-3                        |
| 22       |                                     |  |                               |      |                                       |                                  |
| 23       | <b>Total Rate Base</b>              | <b>60,933,793</b>                      | <b>28,813,386</b>             |      | <b>89,747,179</b>                     |                                  |

Company: Utilities, Inc. of Florida

Schedule: A-3

Docket No.: 20200139-WS

Page 1 of 5

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description  | Water                     | Wastewater               |
|----------|--|---------------------------|--------------------------|
| 1        | <b>(A) Utility Plant</b>   |                           |                          |
| 2        | <b>(1) Allocations of Common Plant between Systems</b>                         |                           |                          |
| 3        | 340.5 / 390.7 Office Furn & Eqpt   | (4,319,165)               | 4,319,165                |
| 4        | 341.5 / 391.7 Transportation Eqpt Wtr  | (1,837,766)               | 1,837,766                |
| 5        | 348.5 / 398.7 Other Plant  | (12,274)                  | 12,274                   |
| 6        | Total Allocations of common Plant between systems                              | <u>(6,169,205)</u>        | <u>6,169,205</u>         |
| 7        |  |                           |                          |
| 8        | <b>(2) Sandalhaven - to reclass EWD</b>  |                           |                          |
| 9        | 389.1 Intangible Plant   |                           | 2,229,799                |
| 10       | 398.7 Other Tangible Plant   |                           | (2,229,799)              |
| 11       | Total Reclass of EWD   | <u>-</u>                  | <u>-</u>                 |
| 12       |  |                           |                          |
| 13       | <b>(3) Pro Forma Adjustments</b>   |                           |                          |
| 14       | <b>(a) Plant Additions</b>   |                           |                          |
| 15       | 307.2 Wells & Springs  | 224,513                   |                          |
| 16       | 309.2 Supply Mains   | 576,869                   |                          |
| 17       | 310.2 Power Generation Equipment   | 253,755                   |                          |
| 18       | 320.3 Water Treatment Equipment  | 89,406                    |                          |
| 19       | 330.4 Distr. Reservoirs & Standpipes   | 260,596                   |                          |
| 20       | 331.4 Transm. & Distribution Mains   | 2,591,684                 |                          |
| 21       | 341.5 / 391.7 Transportation Equipment   | 64,172                    | 58,904                   |
| 22       | 354.4 Structures & Improvements  |                           | 707,506                  |
| 23       | 355.3 Power Generation Equipment - Pumping Plt                                 |                           | 153,163                  |
| 24       | 360.2 Collection Sewers - Force  |                           | 3,001,216                |
| 25       | 361.2 Collection Sewers - Gravity  |                           | 4,245,921                |
| 26       | 361.2 Collection Sewers - Manholes   |                           | 314,153                  |
| 27       | 370.3 Receiving Wells  |                           | 1,797,181                |
| 28       | 371.3 Pumping Equipment  |                           | 736,853                  |
| 29       | 380.4 Treatment & Disposal Equipment   |                           | 12,307,021               |
| 30       | 381.4 Plant Sewers   |                           | 1,378,630                |
| 31       | 398.3 Other Tangible Plant - Pumping   |                           | 605,562                  |
| 32       | Total Pro Forma Additions Adjustments  | <u>4,060,995</u>          | <u>25,306,110</u>        |
| 33       |  |                           |                          |
| 34       | <b>(b) Plant Retirements</b>   |                           |                          |
| 35       | 307.2 Wells & Springs  | (106,377)                 |                          |
| 36       | 310.2 Power Generation Equipment   | (18,627)                  |                          |
| 37       | 320.3 Water Treatment Equipment  | (27,307)                  |                          |
| 38       | 330.4 Distr. Reservoirs & Standpipes   | (21,359)                  |                          |
| 39       | 331.4 Transm. & Distribution Mains   | (501,685)                 |                          |
| 40       | 341.5 / 391.7 Transportation Equipment   | (11,747)                  | (10,782)                 |
| 40       | 354.4 Structures & Improvements  |                           | (247,401)                |
| 41       | 360.2 Collection Sewers - Force  |                           | (905,443)                |
| 42       | 361.2 Collection Sewers - Gravity  |                           | (122,918)                |
| 43       | 361.2 Collection Sewers - Manholes   |                           | (94,778)                 |
| 44       | 370.3 Receiving Wells  |                           | (682,551)                |
| 45       | 371.3 Pumping Equipment  |                           | (273,146)                |
| 46       | 380.4 Treatment & Disposal Equipment   |                           | (5,421,765)              |
| 47       | 381.4 Plant Sewers   |                           | (460,358)                |
| 48       | Total Pro Forma Retirements Adjustments  | <u>(687,102)</u>          | <u>(8,219,142)</u>       |
| 49       |  |                           |                          |
| 50       | <b>Total Proforma Adjustments to Utility Plant in Service</b>                  | <u><b>3,373,893</b></u>   | <u><b>17,086,968</b></u> |
| 51       |  |                           |                          |
| 52       | <b>Total Adjustments to Utility Plant in Service</b>                           | <u><b>(2,795,312)</b></u> | <u><b>23,256,173</b></u> |
| 53       |  |                           |                          |
| 54       | <b>(B) Non-Used &amp; Useful Plant (A-7)</b>                                   |                           | <u><b>(928,928)</b></u>  |
| 55       |  |                           |                          |
| 56       | <b>(C) Construction Work in Progress</b>                                       |                           |                          |
| 57       | To remove from rate base average adjusted construction work in process balance | (2,628,722)               | 605,083                  |
| 58       |  |                           |                          |
| 59       | <b>Total Construction Work in Progress Adjustments</b>                         | <u><b>(2,628,722)</b></u> | <u><b>605,083</b></u>    |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 5

Preparer: Deborah D. Swain

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description  | Water                     | Wastewater              |
|----------|--|---------------------------|-------------------------|
| 1        | (D) Accumulated Depreciation   |                           |                         |
| 2        | 1. <u>Test Year Adjustments</u>  |                           |                         |
| 3        | (a) Allocations of Common Plant between Systems                              |                           |                         |
| 4        | 340.5 / 390.7 Office Furn & Eqpt   | (3,549,897)               | 3,549,897               |
| 5        | 341.5 / 391.7 Transportation Eqpt Wtr  | (1,275,896)               | 1,275,896               |
| 6        | Total Allocations of common Plant between systems                            | <u>(4,825,793)</u>        | <u>4,825,793</u>        |
| 7        |  |                           |                         |
| 8        | (b) To correct over-amortization of Sandalhaven intangible plant (EWD) 389.1 |                           |                         |
| 9        | 13 month avg balance, 40 year amortization rate                              |                           | 759,637                 |
| 10       | Per Books  |                           | (1,469,485)             |
| 11       | Adjustment to AD account 389.1 for over-amortization                         | -                         | (709,847)               |
| 12       |  |                           |                         |
| 13       |  |                           |                         |
| 14       | <b>Total Adjustments to Test Year Accumulated Depreciation</b>               | <b><u>(4,825,793)</u></b> | <b><u>4,115,946</u></b> |
| 15       |  |                           |                         |
| 16       | <u>Pro-Forma Adjustments</u>   |                           |                         |
| 17       | (c) To annualize accumulated depreciation for test year additions            |                           |                         |
| 18       | 304.2 Structures & Improvements  | 584                       |                         |
| 19       | 307.2 Wells & Springs  | 206                       |                         |
| 20       | 309.2 Supply Mains   | 584                       |                         |
| 21       | 310.2 Power Generation Equipment   | 1,454                     |                         |
| 22       | 311.2 Pumping Equipment  | 1,463                     |                         |
| 23       | 304.3 Structures & Improvements  | 33,521                    |                         |
| 24       | 311.3 Pumping Equipment - WTP  | 4,505                     |                         |
| 25       | 320.3 Water Treatment Equipment  | 1,092                     |                         |
| 26       | 304.4 Structures & Improvements  | 30                        |                         |
| 27       | 330.4 Distr. Reservoirs & Standpipes   | 787                       |                         |
| 28       | 331.4 Transm. & Distribution Mains   | 7,126                     |                         |
| 29       | 333.4 Services   | 8,632                     |                         |
| 30       | 334.4 Meters & Meter Installations   | 10,690                    |                         |
| 31       | 335.4 Hydrants   | 2,328                     |                         |
| 32       | 336.4 Backflow Prevention Devices  | 3,634                     |                         |
| 33       | 304.5 Structures & Improvements  | 20,365                    |                         |
| 34       | 340.5 Office Furniture & Equipment   | 32,104                    |                         |
| 35       | 341.5 Transportation Equipment   | 6,107                     |                         |
| 36       | 343.5 Tools, Shop & Garage Equipment   | 340                       |                         |
| 37       | 344.5 Laboratory Equipment   | 108                       |                         |
| 38       | 345.5 Power Operated Equipment   | 1,511                     |                         |
| 39       | 346.5 Communication Equipment  | 236                       |                         |
| 40       | 354.2 Structures & Improvements  |                           | 909                     |
| 41       | 355.2 Power Generation Equipment - Collection Plt                            |                           | (6)                     |
| 42       | 360.2 Force Mains  |                           | 1,976                   |
| 43       | 361.2 Collection Sewers - Gravity  |                           | 16,738                  |
| 44       | 363.2 Services to Customers  |                           | 4,276                   |
| 45       | 364.2 Flow Measuring Devices   |                           | 942                     |
| 46       | 389.2 Other Plant & Misc. Equipment  |                           | 1,450                   |
| 47       | 354.3 Structures & Improvements  |                           | 11,664                  |
| 48       | 355.3 Power Generation Equipment - Pumping Plt                               |                           | 9,172                   |
| 49       | 370.3 Receiving Wells  |                           | 44                      |
| 50       | 371.3 Pumping Equipment  |                           | 15,252                  |
| 51       | 354.4 Structures & Improvements  |                           | 2,761                   |
| 52       | 355.4 Power Generation Equipment - Treatment Plt                             |                           | 37                      |
| 53       | 380.4 Treatment & Disposal Equipment   |                           | 17,749                  |
| 54       | 381.4 Plant Sewers   |                           | 624                     |
| 55       | 382.4 Outfall Sewer Lines  |                           | 16                      |
| 56       | 389.4 Other Plant & Misc. Equipment  |                           | (223)                   |
| 57       | 371.5 Pumping Equipment  |                           | 210                     |
| 58       | 374.5 Reuse Distribution Reservoirs  |                           | (76)                    |
| 59       | 380.5 Treatment & Disposal Equipment   |                           | 2                       |
| 60       | (continued next page)  |                           |                         |

Company: Utilities, Inc. of Florida

Schedule: A-3

Docket No.: 20200139-WS

Page 3 of 5

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description  | Water              | Wastewater         |
|----------|--|--------------------|--------------------|
| 1        | (c) To annualize accumulated depreciation for test year additions (continued)  |                    |                    |
| 2        | 354.6 Structures & Improvements  |                    | 33                 |
| 3        | 366.6 Reuse Services   |                    | 5,892              |
| 4        | 367.6 Reuse Meters & Meter Installations                                       |                    | 150                |
| 5        | 371.6 Pumping Equipment  |                    | 456                |
| 6        | 375.6 Reuse Transmission & Distribution System                                 |                    | 1,284              |
| 7        | 354.7 Structures & Improvements  |                    | 1,669              |
| 8        | 390.7 Office Furniture & Equipment   |                    | 20,416             |
| 9        | 391.7 Transportation Equipment   |                    | 5,070              |
| 10       | 393.7 Tools, Shop & Garage Equipment   |                    | (56)               |
| 11       | 394.7 Laboratory Equipment   |                    | 331                |
| 12       | 395.7 Power Operated Equipment   |                    | 732                |
| 13       | 396.7 Communication Equipment  |                    | 4,609              |
| 14       | 397.7 Miscellaneous Equipment  |                    | (243)              |
| 15       | 398.7 Other Tangible Plant   |                    | 365                |
| 16       | Total Annualized Accumulated Depreciation Adjustment                           | 137,408            | 124,225            |
| 17       |  |                    |                    |
| 18       | (d) To adjust accumulated depreciation for pro forma additions                 |                    |                    |
| 19       | 307.2 Wells & Springs  | 7,484              |                    |
| 20       | 309.2 Supply Mains   | 16,482             |                    |
| 21       | 310.2 Power Generation Equipment   | 12,688             |                    |
| 22       | 320.3 Water Treatment Equipment  | 4,064              |                    |
| 23       | 330.4 Distr. Reservoirs & Standpipes   | 7,043              |                    |
| 24       | 331.4 Transm. & Distribution Mains   | 60,112             |                    |
| 25       | 341.5 / 391.7 Transportation Equipment   | 10,695             | 9,817              |
| 26       | 354.4 Structures & Improvements  |                    | 22,110             |
| 27       | 355.3 Power Generation Equipment - Pumping Plt                                 |                    | 7,658              |
| 28       | 360.2 Collection Sewers - Force  |                    | 99,856             |
| 29       | 361.2 Collection Sewers - Gravity  |                    | 93,623             |
| 30       | 361.2 Collection Sewers - Manholes   |                    | 10,009             |
| 31       | 370.3 Receiving Wells  |                    | 58,217             |
| 32       | 371.3 Pumping Equipment  |                    | 38,611             |
| 33       | 380.4 Treatment & Disposal Equipment   |                    | 665,387            |
| 34       | 381.4 Plant Sewers   |                    | 36,816             |
| 35       | 398.3 Other Tangible Plant - Pumping   |                    | 60,556             |
| 36       | Total Accumulated Depreciation for Pro Forma Additions                         | 118,567            | 1,102,661          |
| 37       |  |                    |                    |
| 38       | (e) Plant Retirements  |                    |                    |
| 39       | 307.2 Wells & Springs  | (106,377)          |                    |
| 40       | 310.2 Power Generation Equipment   | (18,627)           |                    |
| 41       | 320.3 Water Treatment Equipment  | (27,307)           |                    |
| 42       | 330.4 Distr. Reservoirs & Standpipes   | (21,359)           |                    |
| 43       | 331.4 Transm. & Distribution Mains   | (501,685)          |                    |
| 44       | 341.5 / 391.7 Transportation Equipment (Orig cost \$22,529 - salvage \$14,000) | (4,447)            | (4,082)            |
| 44       | 354.4 Structures & Improvements  |                    | (247,401)          |
| 45       | 360.2 Collection Sewers - Force  |                    | (905,443)          |
| 46       | 361.2 Collection Sewers - Gravity  |                    | (122,918)          |
| 47       | 361.2 Collection Sewers - Manholes   |                    | (94,778)           |
| 48       | 370.3 Receiving Wells  |                    | (682,551)          |
| 49       | 371.3 Pumping Equipment  |                    | (273,146)          |
| 50       | 380.4 Treatment & Disposal Equipment   |                    | (5,421,765)        |
| 51       | 381.4 Plant Sewers   |                    | (460,358)          |
| 52       | Total Accumulated Depreciation for Pro Forma Retirements                       | (679,802)          | (8,212,442)        |
| 53       |  |                    |                    |
| 54       | <b>Total Proforma Adjustments to Accumulated Depreciation</b>                  | <b>(423,827)</b>   | <b>(6,985,555)</b> |
| 55       |  |                    |                    |
| 56       | <b>Total Accumulated Depreciation Adjustments</b>                              | <b>(5,249,620)</b> | <b>(2,869,610)</b> |



Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 4 of 5

Preparer: Deborah D. Swain

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description  | Water            | Wastewater         |
|----------|--|------------------|--------------------|
| 1        | <b>(E) Contributions in Aid of Construction / Amortization</b>             |                  |                    |
| 2        | 1. <u>Adjust overamortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS</u> |                  |                    |
| 3        | Lake Placid - Tap Fees   | (850)            | (33,139)           |
| 4        | Mid County - General Plant   |                  | (472,697)          |
| 5        | Sanlando - Pump Structure  |                  | (238,763)          |
| 6        | Sanlando - Treatment Structure   |                  | (544,745)          |
| 7        | Sanlando - Gravity Mains   |                  | (175,285)          |
| 8        |  | <u>(850)</u>     | <u>(1,464,628)</u> |
| 9        | 2. <u>Retirement of Proforma Contributed Plant</u>                         |                  |                    |
| 10       | 331.4 Transm. & Distribution Mains   | (87,827)         |                    |
| 11       | 360.2 Collection Sewers - Force  |                  | (163,456)          |
| 12       | 361.2 Collection Sewers - Gravity  |                  | (52,052)           |
| 13       | 361.2 Collection Sewers - Manholes   |                  | (35,996)           |
| 14       | 370.3 Receiving Wells  |                  | (474,597)          |
| 15       | 371.3 Pumping Equipment  |                  | (27,118)           |
| 16       | <b>Total Retirement of Contributed Plant</b>                               | <u>(87,827)</u>  | <u>(753,220)</u>   |
| 17       |  |                  |                    |
| 18       | 3. <u>Amortization on Retirement of Proforma Contributed Plant</u>         |                  |                    |
| 19       | 331.4 Transm. & Distribution Mains   | (87,827)         |                    |
| 20       | 360.2 Collection Sewers - Force  |                  | (163,456)          |
| 21       | 361.2 Collection Sewers - Gravity  |                  | (52,052)           |
| 22       | 361.2 Collection Sewers - Manholes   |                  | (35,996)           |
| 23       | 370.3 Receiving Wells  |                  | (474,597)          |
| 24       | 371.3 Pumping Equipment  |                  | (27,118)           |
| 25       | <b>Total Amortization on Retirement of Proforma Contributed Plant</b>      | <u>(87,827)</u>  | <u>(753,220)</u>   |
| 26       |  |                  |                    |
| 27       | <b>(F) Acquisition Adjustments / Accumulated Amortization</b>              |                  |                    |
| 28       | To remove acquisition Adjustments from Rate Base                           |                  |                    |
| 29       |  |                  |                    |
| 30       | Acquisition Adjustments  | <u>(56,355)</u>  | <u>(1,238,784)</u> |
| 31       |  |                  |                    |
| 32       | Accum. Amort. of Acq. Adjustments  | <u>(192,642)</u> | <u>163,693</u>     |
| 33       |  |                  |                    |
| 34       | <b>(G) Working Capital Adjustment Per Schedule A-17</b>                    | <u>1,744,813</u> | <u>2,303,384</u>   |
| 35       | <u>Test Year Adjustments</u>   |                  |                    |
| 36       | 1. Test Year Adjustments for Unamortized Rate Case Expense                 |                  |                    |
| 37       | (a) Unamortized prior rate case expense - TY 13 month balance              |                  |                    |
| 38       | Currently recovered through surcharges                                     |                  |                    |
| 39       | Labrador   | 1,009            | 1,001              |
| 40       | Sandalhaven  | 0                | 4,612              |
| 41       | Sanlando   | 9,942            | 7,999              |
| 42       | UIF Marion Order No. PSC-16-0296-PAA-WS                                    | 1,601            | 223                |
| 43       | UIF Seminole Order No. PSC-16-0296-PAA-WS                                  | 1,359            | 739                |
| 44       | UIF Pasco Order No. PSC-16-0505-PAA-WS                                     | 6,927            | 3,006              |
| 45       | (b) Unamortized Generic Docket - 13 TY month balance                       |                  |                    |
| 46       | Cypress Lakes  | 1,397            | 1,329              |
| 47       | Eagle Ridge  | 0                | 2,821              |
| 48       | Lake Placid  | 146              | 148                |
| 49       | LUSI   | 11,921           | 3,686              |
| 50       | Longwood   | 0                | 1,949              |
| 51       | Mid-County   | 0                | 3,762              |
| 52       | Pennbrooke   | 1,653            | 1,378              |
| 53       | Tierra Verde   | 0                | 2,348              |
| 54       | UIF Counties   | 7,448            | 3,231              |
| 55       | <b>Test Year Adjustments for Unamortized Rate Case Expense</b>             | <u>43,403</u>    | <u>38,231</u>      |

Company: Utilities, Inc. of Florida

Schedule: A-3

Docket No.: 20200139-WS

Page 5 of 5

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Preparer: Deborah D. Swain

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description   | Water                   | Wastewater              |
|----------|---|-------------------------|-------------------------|
| 1        | 2. To include unamortized average balance of Project Phoenix regulatory asset     |                         |                         |
| 2        | Cypress Lakes   | 3,887                   | 3,568                   |
| 3        | Eagle Ridge   | 0                       | 1,853                   |
| 4        | Lake Placid   | 373                     | 417                     |
| 5        | Pennbrooke  | (603)                   | (483)                   |
| 6        | UIF Counties  | 4,060                   | 1,746                   |
| 7        | Total unamortized average balance of Project Phoenix regulatory asset             | <u>7,717</u>            | <u>7,101</u>            |
| 8        |   |                         |                         |
| 9        | <b>Total Test Year Adjustment to Working Capital</b>                              | <b><u>51,120</u></b>    | <b><u>45,332</u></b>    |
| 10       |   |                         |                         |
| 11       | <u>Proforma Adjustments</u>   |                         |                         |
| 12       | 3. Adjustment to include presumed cash balance (2% gross plant)                   | 2,355,199               | 3,061,123               |
| 13       | 4. Proforma Studies and Preliminary Investigation                                 |                         |                         |
| 14       | Chlorine Dioxide Pilot Study - Summertree   |                         | 52,000                  |
| 15       | Smoke Testing/I&I Investigation - Cypress Lakes                                   |                         | 89,328                  |
| 16       | I&I Investigation - Cypress Lakes, deferred and amortized (\$50,000 - 1 yr amort) |                         | 45,000                  |
| 17       | <b>Total Proforma Adjustments to Working Capital</b>                              | <b><u>2,355,199</u></b> | <b><u>3,202,451</u></b> |
| 18       |   |                         |                         |
| 19       | <b>Total Working Capital</b>  | <b><u>4,151,132</u></b> | <b><u>5,551,167</u></b> |

**Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]**

**Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. Swain**

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

| Line No. | Description                                   | Year-End Balance |                |
|----------|---|------------------|----------------|
|          |   | Water            | Wastewater     |
| 1        | Balance 12/31/15                              | \$ 94,030,336    | \$ 103,467,995 |
| 2        | Additions                                     | 9,024,509        | 13,101,522     |
| 3        | Retirements                                   | (425,748)        | (527,032)      |
| 4        | Adjustments                                   | (7,085,797)      | (10,890,703)   |
| 5        | Adjustments - UIF Allocations                 |                  |                |
| 6        |   |                  |                |
| 7        | Balance 12/31/16                              | \$ 95,543,300    | \$ 105,151,782 |
| 8        | Additions                                     | 8,390,239        | 7,971,727      |
| 9        | Retirements                                   | (550,226)        | (606,724)      |
| 10       | Adjustments - COA Docket No 20160101-WS       | (539,008)        | 197,346        |
| 11       | Adjustments - UIF Allocations                 | (274,029)        | 274,029        |
| 12       | Balance 12/31/17                              | \$ 102,570,276   | \$ 112,988,160 |
| 13       |   |                  |                |
| 14       | Additions                                     | 17,938,919       | 18,915,141     |
| 15       | Retirements                                   | (787,513)        | (1,922,795)    |
| 16       | Adjustments - Rounding                        |                  | 1              |
| 17       |   |                  |                |
| 18       | Balance 12/31/18                              | \$ 119,721,682   | \$ 129,980,507 |
| 19       | Reclass Reuse System from Water to Wastewater | (554,993)        | 554,993        |
| 20       | Revised Balance 12/31/18                      | \$ 119,166,689   | \$ 130,535,500 |
| 21       | Additions                                     | 6,983,794        | 4,352,785      |
| 22       | Retirements                                   | (418,161)        | (589,045)      |
| 23       | Adjustments - Rounding                        |                  |                |
| 24       |   |                  |                |
| 25       | Balance 12/31/19                              | \$ 125,732,322   | \$ 134,299,240 |
| 26       |   |                  |                |

27 (1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS  
28 (2) 2014 Annual Report starting balance and additions incorrect. Shown here per books.

**Supporting Schedules: A-5, A-6  
Recap Schedules: A-18**

Schedule of Water Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-5  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-4

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Test Year<br>Average Bal. | (3)<br>Adjustments | (4)<br>Adjusted<br>Average | (5)<br>NU&U<br>% | (6)<br>NU&U<br>Amount |
|----------|--|----------------------------------|--------------------|----------------------------|------------------|-----------------------|
| 1        | <b>INTANGIBLE PLANT</b>                      |                                  |                    |                            |                  |                       |
| 2        | 301.1 Organization                           | 98,683                           |                    | 98,683                     |                  |                       |
| 3        | 302.1 Franchises                             | 232,782                          |                    | 232,782                    |                  |                       |
| 4        | 339.1 Other Plant & Misc. Equipment          | 35,755                           |                    | 35,755                     |                  |                       |
| 5        | <b>SOURCE OF SUPPLY AND PUMPING PLANT</b>    |                                  |                    |                            |                  |                       |
| 6        | 303.2 Land & Land Rights                     | 35,517                           |                    | 35,517                     |                  |                       |
| 7        | 304.2 Structures & Improvements              | 1,269,595                        |                    | 1,269,595                  |                  |                       |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                |                    | -                          |                  |                       |
| 9        | 306.2 Lake, River & Other Intakes            | -                                |                    | -                          |                  |                       |
| 10       | 307.2 Wells & Springs                        | 4,048,236                        | 118,136            | 4,166,372                  |                  |                       |
| 11       | 308.2 Infiltration Galleries & Tunnels       | 138,232                          |                    | 138,232                    |                  |                       |
| 12       | 309.2 Supply Mains                           | 3,364,035                        | 576,869            | 3,940,904                  |                  |                       |
| 13       | 310.2 Power Generation Equipment             | 586,731                          | 235,129            | 821,860                    |                  |                       |
| 14       | 311.2 Pumping Equipment                      | 299,342                          |                    | 299,342                    |                  |                       |
| 15       | 339.2 Other Plant & Misc. Equipment          | 80,709                           |                    | 80,709                     |                  |                       |
| 16       | <b>WATER TREATMENT PLANT</b>                 |                                  |                    |                            |                  |                       |
| 17       | 303.3 Land & Land Rights                     | 216,022                          |                    | 216,022                    |                  |                       |
| 18       | 304.3 Structures & Improvements              | 8,214,330                        |                    | 8,214,330                  |                  |                       |
| 19       | 310.3 Power Generation Equipment             | -                                |                    | -                          |                  |                       |
| 20       | 311.3 Pumping Equipment - WTP                | 8,189,518                        |                    | 8,189,518                  |                  |                       |
| 21       | 320.3 Water Treatment Equipment              | 7,218,075                        | 62,099             | 7,280,174                  |                  |                       |
| 22       | 339.3 Other Plant & Misc. Equipment          | 4,143                            |                    | 4,143                      |                  |                       |
| 23       | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b> |                                  |                    |                            |                  |                       |
| 24       | 303.4 Land & Land Rights                     | 246                              |                    | 246                        |                  |                       |
| 25       | 304.4 Structures & Improvements              | 8,496                            |                    | 8,496                      |                  |                       |
| 26       | 311.4 Electric Pumping Equipment - T&D       | 292,488                          |                    | 292,488                    |                  |                       |
| 27       | 330.4 Distr. Reservoirs & Standpipes         | 5,583,677                        | 239,236            | 5,822,913                  |                  |                       |
| 28       | 331.4 Transm. & Distribution Mains           | 45,696,363                       | 2,089,999          | 47,786,362                 |                  |                       |
| 29       | 333.4 Services                               | 10,939,809                       |                    | 10,939,809                 |                  |                       |
| 30       | 334.4 Meters & Meter Installations           | 6,095,769                        |                    | 6,095,769                  |                  |                       |
| 31       | 335.4 Hydrants                               | 2,489,640                        |                    | 2,489,640                  |                  |                       |
| 32       | 336.4 Backflow Prevention Devices            | 369,975                          |                    | 369,975                    |                  |                       |
| 33       | 339.4 Other Plant & Misc. Equipment          | 12,030                           |                    | 12,030                     |                  |                       |
| 34       | <b>GENERAL PLANT</b>                         |                                  |                    |                            |                  |                       |
| 35       | 303.5 Land & Land Rights                     | 45,074                           |                    | 45,074                     |                  |                       |
| 36       | 304.5 Structures & Improvements              | 2,113,534                        |                    | 2,113,534                  |                  |                       |
| 37       | 340.5 Office Furniture & Equipment           | 9,742,081                        | (4,319,165)        | 5,422,916                  |                  |                       |
| 38       | 341.5 Transportation Equipment               | 3,842,285                        | (1,785,341)        | 2,056,944                  |                  |                       |
| 39       | 342.5 Stores Equipment                       | 14,333                           |                    | 14,333                     |                  |                       |
| 40       | 343.5 Tools, Shop & Garage Equipment         | 828,522                          |                    | 828,522                    |                  |                       |
| 41       | 344.5 Laboratory Equipment                   | 63,455                           |                    | 63,455                     |                  |                       |
| 42       | 345.5 Power Operated Equipment               | 156,775                          |                    | 156,775                    |                  |                       |
| 43       | 346.5 Communication Equipment                | 231,122                          |                    | 231,122                    |                  |                       |
| 44       | 347.5 Miscellaneous Equipment                | 23,218                           |                    | 23,218                     |                  |                       |
| 45       | 348.5 Other Tangible Plant                   | (425,667)                        | (12,274)           | (437,941)                  |                  |                       |
| 46       |  |                                  |                    |                            |                  |                       |
| 47       | <b>TOTAL</b>                                 | <u>122,154,930</u>               | <u>(2,795,312)</u> | <u>119,359,618</u>         | N/A              | <u>-</u>              |

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-4

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19      | (4)<br>Feb-19      | (5)<br>Mar-19      | (6)<br>Apr-19      | (7)<br>May-19      | (8)<br>Jun-19      | (9)<br>Jul-19      | (10)<br>Aug-19     | (11)<br>Sep-19     | (12)<br>Oct-19     | (13)<br>Nov-19     | (14)<br>Dec-19     | (15)<br>13-Month<br>Average Bal. |
|----------|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                      |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 2        | 301.1 Organization                           | 98,683                      | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683             | 98,683                           |
| 3        | 302.1 Franchises                             | 232,782                     | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782            | 232,782                          |
| 4        | 339.1 Other Plant & Misc. Equipment          | 35,755                      | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755             | 35,755                           |
| 5        | <b>SOURCE OF SUPPLY AND PUMPING PLANT</b>    |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 6        | 303.2 Land & Land Rights                     | 35,517                      | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517             | 35,517                           |
| 7        | 304.2 Structures & Improvements              | 1,261,441                   | 1,261,441          | 1,261,441          | 1,261,441          | 1,261,441          | 1,261,757          | 1,262,412          | 1,262,917          | 1,263,089          | 1,286,838          | 1,286,838          | 1,286,838          | 1,286,838          | 1,269,595                        |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                                |
| 9        | 306.2 Lake, River & Other Intakes            | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                                |
| 10       | 307.2 Wells & Springs                        | 4,041,527                   | 4,041,527          | 4,043,155          | 4,041,710          | 4,041,710          | 4,050,771          | 4,052,014          | 4,052,014          | 4,052,014          | 4,052,014          | 4,052,285          | 4,052,375          | 4,053,952          | 4,048,236                        |
| 11       | 308.2 Infiltration Galleries & Tunnels       | 138,232                     | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232            | 138,232                          |
| 12       | 309.2 Supply Mains                           | 3,336,854                   | 3,336,854          | 3,336,854          | 3,337,113          | 3,337,113          | 3,377,536          | 3,377,536          | 3,380,531          | 3,380,531          | 3,382,781          | 3,382,917          | 3,382,917          | 3,382,917          | 3,364,035                        |
| 13       | 310.2 Power Generation Equipment             | 497,253                     | 497,253            | 497,253            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 613,575            | 586,731                          |
| 14       | 311.2 Pumping Equipment                      | 275,671                     | 280,604            | 281,347            | 282,439            | 282,759            | 303,662            | 304,501            | 305,361            | 306,282            | 307,152            | 309,207            | 326,109            | 326,353            | 299,342                          |
| 15       | 339.2 Other Plant & Misc. Equipment          | 80,709                      | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709             | 80,709                           |
| 16       | <b>WATER TREATMENT PLANT</b>                 |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 17       | 303.3 Land & Land Rights                     | 216,022                     | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022            | 216,022                          |
| 18       | 304.3 Structures & Improvements              | 7,591,983                   | 7,589,826          | 7,592,305          | 7,592,772          | 7,592,772          | 7,592,772          | 7,622,221          | 7,635,364          | 9,184,437          | 9,184,753          | 9,201,878          | 9,200,729          | 9,204,476          | 8,214,330                        |
| 19       | 310.3 Power Generation Equipment             | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                                |
| 20       | 311.3 Pumping Equipment - WTP                | 8,080,782                   | 8,107,612          | 8,129,151          | 8,137,355          | 8,183,076          | 8,196,369          | 8,201,604          | 8,213,137          | 8,213,987          | 8,226,038          | 8,244,293          | 8,257,638          | 8,272,691          | 8,189,518                        |
| 21       | 320.3 Water Treatment Equipment              | 7,193,672                   | 7,196,447          | 7,198,040          | 7,199,103          | 7,199,103          | 7,220,942          | 7,229,858          | 7,229,872          | 7,229,872          | 7,230,159          | 7,233,336          | 7,234,691          | 7,240,250          | 7,218,075                        |
| 22       | 339.3 Other Plant & Misc. Equipment          | 4,143                       | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143              | 4,143                            |
| 23       | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b> |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 24       | 303.4 Land & Land Rights                     | 246                         | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                | 246                              |
| 25       | 304.4 Structures & Improvements              | 7,890                       | 7,890              | 7,890              | 7,890              | 7,990              | 7,990              | 8,306              | 8,668              | 9,068              | 9,068              | 9,068              | 9,368              | 9,368              | 8,496                            |
| 26       | 311.4 Electric Pumping Equipment - T&D       | 292,488                     | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488            | 292,488                          |
| 27       | 330.4 Distr. Reservoirs & Standpipes         | 5,573,536                   | 5,574,241          | 5,573,924          | 5,573,924          | 5,574,613          | 5,574,625          | 5,590,449          | 5,589,455          | 5,589,952          | 5,589,518          | 5,590,449          | 5,582,544          | 5,610,570          | 5,583,677                        |
| 28       | 331.4 Transm. & Distribution Mains           | 45,335,103                  | 45,350,315         | 45,359,205         | 45,491,118         | 45,500,151         | 45,698,115         | 45,707,330         | 45,894,857         | 45,909,644         | 45,926,970         | 45,938,716         | 45,962,001         | 45,979,196         | 45,696,363                       |
| 29       | 333.4 Services                               | 10,623,536                  | 10,639,554         | 10,659,071         | 10,727,916         | 10,754,227         | 10,935,002         | 10,948,149         | 11,026,138         | 11,064,229         | 11,166,679         | 11,195,647         | 11,218,834         | 11,258,533         | 10,939,809                       |
| 30       | 334.4 Meters & Meter Installations           | 5,901,789                   | 5,923,014          | 5,955,124          | 5,991,682          | 6,031,701          | 6,072,352          | 6,095,050          | 6,127,450          | 6,171,886          | 6,203,258          | 6,231,299          | 6,247,259          | 6,293,130          | 6,095,769                        |
| 31       | 335.4 Hydrants                               | 2,401,738                   | 2,400,238          | 2,400,631          | 2,413,376          | 2,415,259          | 2,485,691          | 2,493,041          | 2,525,943          | 2,526,169          | 2,567,353          | 2,571,099          | 2,578,438          | 2,586,338          | 2,489,640                        |
| 32       | 336.4 Backflow Prevention Devices            | 317,396                     | 321,071            | 325,887            | 345,625            | 357,632            | 359,869            | 369,607            | 379,176            | 386,244            | 401,697            | 409,101            | 416,081            | 420,293            | 369,975                          |
| 33       | 339.4 Other Plant & Misc. Equipment          | 12,030                      | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030             | 12,030                           |
| 34       | <b>GENERAL PLANT</b>                         |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 35       | 303.5 Land & Land Rights                     | 44,920                      | 44,858             | 44,863             | 45,122             | 45,093             | 45,132             | 45,139             | 45,137             | 45,170             | 45,119             | 45,129             | 45,139             | 45,142             | 45,074                           |
| 36       | 304.5 Structures & Improvements              | 1,909,369                   | 1,907,311          | 1,907,505          | 1,922,906          | 1,929,350          | 1,930,688          | 1,930,975          | 2,142,966          | 2,148,834          | 2,149,365          | 2,167,138          | 2,714,452          | 2,715,087          | 2,113,534                        |
| 37       | 340.5 Office Furniture & Equipment           | 8,832,417                   | 8,816,897          | 9,194,219          | 9,303,514          | 9,316,860          | 9,378,859          | 9,936,825          | 10,174,442         | 10,231,664         | 10,283,021         | 10,321,193         | 10,385,881         | 10,471,258         | 9,742,081                        |
| 38       | 341.5 Transportation Equipment               | 3,651,043                   | 3,828,928          | 3,777,637          | 3,838,865          | 3,878,816          | 3,797,969          | 3,797,888          | 3,781,755          | 3,969,355          | 3,953,515          | 3,887,812          | 3,887,563          | 3,898,554          | 3,842,285                        |
| 39       | 342.5 Stores Equipment                       | 14,333                      | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333             | 14,333                           |
| 40       | 343.5 Tools, Shop & Garage Equipment         | 817,743                     | 821,077            | 821,080            | 821,883            | 827,983            | 831,776            | 831,783            | 832,145            | 832,735            | 832,432            | 833,075            | 833,531            | 833,539            | 828,522                          |
| 41       | 344.5 Laboratory Equipment                   | 62,050                      | 62,050             | 62,471             | 62,471             | 62,471             | 63,335             | 63,876             | 63,876             | 64,398             | 64,048             | 64,398             | 64,515             | 64,957             | 63,455                           |
| 42       | 345.5 Power Operated Equipment               | 142,053                     | 144,598            | 143,826            | 146,722            | 149,540            | 156,792            | 157,969            | 160,781            | 166,937            | 172,361            | 173,439            | 173,515            | 173,515            | 156,775                          |
| 43       | 346.5 Communication Equipment                | 229,478                     | 229,246            | 229,685            | 230,659            | 230,550            | 230,696            | 230,725            | 230,718            | 230,840            | 232,145            | 233,251            | 233,288            | 233,299            | 231,122                          |
| 44       | 347.5 Miscellaneous Equipment                | 23,218                      | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218             | 23,218                           |
| 45       | 348.5 Other Tangible Plant                   | (425,667)                   | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)          | (425,667)                        |
| 46       |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 47       | <b>TOTAL</b>                                 | <b>118,887,735</b>          | <b>119,141,343</b> | <b>119,561,055</b> | <b>120,147,672</b> | <b>120,352,536</b> | <b>120,937,514</b> | <b>121,627,527</b> | <b>122,431,943</b> | <b>124,343,247</b> | <b>124,632,926</b> | <b>124,752,556</b> | <b>125,465,696</b> | <b>125,732,322</b> | <b>122,154,930</b>               |

Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6  
 Page 1 of 4  
 Preparer: Deborah D. Swain

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name                       | TOTAL                            |                    |                            |                               |                             |
|----------|---|----------------------------------|--------------------|----------------------------|-------------------------------|-----------------------------|
|          |   | (2)<br>Test Year<br>Average Bal. | (3)<br>Adjustments | (4)<br>Adjusted<br>Average | (5)<br>Non-Used &<br>Useful % | (6)<br>NU&U Final<br>Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                                  |                    |                            |                               |                             |
| 2        | 351.1 Organization                                | 141,958                          |                    | 141,958                    |                               |                             |
| 3        | 352.1 Franchises                                  | 20,798                           |                    | 20,798                     |                               |                             |
| 4        | 389.1 Other Plant & Misc. Equipment               | -                                | 2,229,799          | 2,229,799                  | (See pgs 2-4)                 | 1,078,777                   |
| 5        | <b>COLLECTION PLANT</b>                           |                                  |                    |                            |                               |                             |
| 6        | 353.2 Land & Land Rights                          | 21,085                           |                    | 21,085                     |                               |                             |
| 7        | 354.2 Structures & Improvements                   | 514,630                          |                    | 514,630                    |                               |                             |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 1,745,461                        |                    | 1,745,461                  |                               |                             |
| 9        | 360.2 Collection Sewers - Force                   | 8,597,704                        | 2,095,773          | 10,693,477                 |                               |                             |
| 10       | 361.2 Collection Sewers - Gravity                 | 29,724,299                       | 4,342,378          | 34,066,677                 |                               |                             |
| 11       | 362.2 Special Collecting Structures               | 8,350                            |                    | 8,350                      |                               |                             |
| 12       | 363.2 Services to Customers                       | 2,182,264                        |                    | 2,182,264                  |                               |                             |
| 13       | 364.2 Flow Measuring Devices                      | 723,735                          |                    | 723,735                    |                               |                             |
| 14       | 365.2 Flow Measuring Installations                | 497                              |                    | 497                        |                               |                             |
| 15       | 389.2 Other Plant & Misc. Equipment               | 37,461                           |                    | 37,461                     |                               |                             |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                                  |                    |                            |                               |                             |
| 17       | 353.3 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 18       | 354.3 Structures & Improvements                   | 11,749,857                       |                    | 11,749,857                 |                               |                             |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 285,429                          | 153,163            | 438,592                    |                               |                             |
| 20       | 370.3 Receiving Wells                             | 609,365                          | 1,114,629          | 1,723,994                  |                               |                             |
| 21       | 371.3 Pumping Equipment                           | 2,841,519                        | 463,707            | 3,305,226                  |                               |                             |
| 22       | 389.3 Other Plant & Misc. Equipment               | 55,800                           |                    | 55,800                     |                               |                             |
| 23       | 398.3 Other Tangible Plant - Pumping              | -                                | 605,562            | 605,562                    |                               |                             |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                                  |                    |                            |                               |                             |
| 25       | 353.4 Land & Land Rights                          | 276,248                          |                    | 276,248                    | (See pgs 2-4)                 | 7,621                       |
| 26       | 354.4 Structures & Improvements                   | 17,522,622                       | 460,106            | 17,982,728                 | (See pgs 2-4)                 | 899,261                     |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 112,571                          |                    | 112,571                    | (See pgs 2-4)                 | 254                         |
| 28       | 380.4 Treatment & Disposal Equipment              | 12,283,096                       | 6,885,256          | 19,168,352                 | (See pgs 2-4)                 | 1,269,882                   |
| 29       | 381.4 Plant Sewers                                | 3,415,419                        | 918,272            | 4,333,691                  | (See pgs 2-4)                 | 132,747                     |
| 30       | 382.4 Outfall Sewer Lines                         | 714,554                          |                    | 714,554                    | (See pgs 2-4)                 | 574                         |
| 31       | 389.4 Other Plant & Misc. Equipment               | 92,272                           |                    | 92,272                     |                               |                             |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                                  |                    |                            |                               |                             |
| 33       | 353.5 Land & Land Rights                          | 215,470                          |                    | 215,470                    |                               |                             |
| 34       | 354.5 Structures & Improvements                   | 27,206                           |                    | 27,206                     |                               |                             |
| 35       | 355.5 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 36       | 371.5 Pumping Equipment                           | 81,167                           |                    | 81,167                     |                               |                             |
| 37       | 374.5 Reuse Distribution Reservoirs               | 66,816                           |                    | 66,816                     |                               |                             |
| 38       | 380.5 Treatment & Disposal Equipment              | 5,098,162                        |                    | 5,098,162                  |                               |                             |
| 39       | 381.5 Plant Sewers                                | 10,672                           |                    | 10,672                     |                               |                             |
| 40       | 389.5 Other Plant & Misc. Equipment               | 6,364                            |                    | 6,364                      |                               |                             |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                                  |                    |                            |                               |                             |
| 42       | 352.6 Franchises                                  | -                                |                    | -                          |                               |                             |
| 43       | 353.6 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 44       | 354.6 Structures & Improvements                   | 34,799                           |                    | 34,799                     |                               |                             |
| 45       | 355.6 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 46       | 366.6 Reuse Services                              | 880,869                          |                    | 880,869                    |                               |                             |
| 47       | 367.6 Reuse Meters & Meter Installations          | 108,271                          |                    | 108,271                    |                               |                             |
| 48       | 371.6 Pumping Equipment                           | 48,129                           |                    | 48,129                     |                               |                             |
| 49       | 375.6 Reuse Transmission & Distribution System    | 14,850,220                       |                    | 14,850,220                 |                               |                             |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       | 23,660                           |                    | 23,660                     |                               |                             |
| 51       | <b>GENERAL PLANT</b>                              |                                  |                    |                            |                               |                             |
| 52       | 353.7 Land & Land Rights                          | 70,238                           |                    | 70,238                     |                               |                             |
| 53       | 354.7 Structures & Improvements                   | 13,363,322                       |                    | 13,363,322                 |                               |                             |
| 54       | 390.7 Office Furniture & Equipment                | 50,499                           | 4,319,165          | 4,369,664                  |                               |                             |
| 55       | 391.7 Transportation Equipment                    | -                                | 1,885,888          | 1,885,888                  |                               |                             |
| 56       | 392.7 Stores Equipment                            | 3,048                            |                    | 3,048                      |                               |                             |
| 57       | 393.7 Tools, Shop & Garage Equipment              | 284,338                          |                    | 284,338                    |                               |                             |
| 58       | 394.7 Laboratory Equipment                        | 90,886                           |                    | 90,886                     |                               |                             |
| 59       | 395.7 Power Operated Equipment                    | 101,138                          |                    | 101,138                    |                               |                             |
| 60       | 396.7 Communication Equipment                     | 125,813                          |                    | 125,813                    |                               |                             |
| 61       | 397.7 Miscellaneous Equipment                     | 100,045                          |                    | 100,045                    |                               |                             |
| 62       | 398.7 Other Tangible Plant                        | 2,560,989                        | (2,217,525)        | 343,464                    |                               |                             |
| 63       |   |                                  |                    |                            |                               |                             |
| 64       | <b>TOTAL</b>                                      | <b>131,879,115</b>               | <b>23,256,173</b>  | <b>155,135,288</b>         |                               | <b>3,389,116</b>            |

Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6  
 Page 2 of 4  
 Preparer: Deborah D. Swain

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name                       | LUSI                    |                            |                              | GOLDEN HILLS/CROWNWOOD  |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | 398.3 Other Tangible Plant - Pumping              |                         |                            |                              |                         |                            |                              |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 25       | 353.4 Land & Land Rights                          | 19,459                  | 28.00%                     | 5,448                        | 10,080                  | 21.56%                     | 2,173                        |
| 26       | 354.4 Structures & Improvements                   | 3,206,216               | 28.00%                     | 897,740                      | 7,056                   | 21.56%                     | 1,521                        |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 907                     | 28.00%                     | 254                          | -                       | 21.56%                     | -                            |
| 28       | 380.4 Treatment & Disposal Equipment              | 4,447,609               | 28.00%                     | 1,245,330                    | 113,879                 | 21.56%                     | 24,552                       |
| 29       | 381.4 Plant Sewers                                | 474,095                 | 28.00%                     | 132,747                      | -                       | 21.56%                     | -                            |
| 30       | 382.4 Outfall Sewer Lines                         | 2,049                   | 28.00%                     | 574                          | -                       | 21.56%                     | -                            |
| 31       | 389.4 Other Plant & Misc. Equipment               | -                       | 28.00%                     | -                            | -                       | 21.56%                     | -                            |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 33       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 34       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 35       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 36       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 37       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 38       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 39       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 40       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 42       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 43       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 44       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 45       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 46       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 47       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 48       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 49       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 51       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 52       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 53       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 54       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 55       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 56       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 57       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 58       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 59       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 60       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 62       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 63       |   |                         |                            |                              |                         |                            |                              |
| 64       | <b>TOTAL</b>                                      | <u>8,150,334</u>        |                            | <u>2,282,093</u>             | <u>131,014</u>          |                            | <u>28,246</u>                |

Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6

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Preparer: Deborah D. Swain

Recap Schedules: A-2, A-4

| SANDALHAVEN |   |                     |                        |                          |
|-------------|---|---------------------|------------------------|--------------------------|
| Line        | (1)   | (2)                 | (3)                    | (4)                      |
| No.         | Account No. and Name                              | Adjusted<br>Average | Non-Used &<br>Useful % | NU&U Test Year<br>Amount |
| 1           | <b>INTANGIBLE PLANT</b>                           |                     |                        |                          |
| 2           | 351.1 Organization                                |                     |                        |                          |
| 3           | 352.1 Franchises                                  |                     |                        |                          |
| 4           | 389.1 Other Plant & Misc. Equipment               | 2,229,799           | 48.38%                 | 1,078,777                |
| 5           | <b>COLLECTION PLANT</b>                           |                     |                        |                          |
| 6           | 353.2 Land & Land Rights                          |                     |                        |                          |
| 7           | 354.2 Structures & Improvements                   |                     |                        |                          |
| 8           | 355.2 Power Generation Equipment - Collection Plt |                     |                        |                          |
| 9           | 360.2 Collection Sewers - Force                   |                     |                        |                          |
| 10          | 361.2 Collection Sewers - Gravity                 |                     |                        |                          |
| 11          | 362.2 Special Collecting Structures               |                     |                        |                          |
| 12          | 363.2 Services to Customers                       |                     |                        |                          |
| 13          | 364.2 Flow Measuring Devices                      |                     |                        |                          |
| 14          | 365.2 Flow Measuring Installations                |                     |                        |                          |
| 15          | 389.2 Other Plant & Misc. Equipment               |                     |                        |                          |
| 16          | <b>SYSTEM PUMPING PLANT</b>                       |                     |                        |                          |
| 17          | 353.3 Land & Land Rights                          |                     |                        |                          |
| 18          | 354.3 Structures & Improvements                   |                     |                        |                          |
| 19          | 355.3 Power Generation Equipment - Pumping Plt    |                     |                        |                          |
| 20          | 370.3 Receiving Wells                             |                     |                        |                          |
| 21          | 371.3 Pumping Equipment                           |                     |                        |                          |
| 22          | 389.3 Other Plant & Misc. Equipment               |                     |                        |                          |
| 23          | 398.3 Other Tangible Plant - Pumping              |                     |                        |                          |
| 24          | <b>TREATMENT AND DISPOSAL PLANT</b>               |                     |                        |                          |
| 25          | 353.4 Land & Land Rights                          |                     |                        |                          |
| 26          | 354.4 Structures & Improvements                   |                     |                        |                          |
| 27          | 355.4 Power Generation Equipment - Treatment Plt  |                     |                        |                          |
| 28          | 380.4 Treatment & Disposal Equipment              |                     |                        |                          |
| 29          | 381.4 Plant Sewers                                |                     |                        |                          |
| 30          | 382.4 Outfall Sewer Lines                         |                     |                        |                          |
| 31          | 389.4 Other Plant & Misc. Equipment               |                     |                        |                          |
| 32          | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                     |                        |                          |
| 33          | 353.5 Land & Land Rights                          |                     |                        |                          |
| 34          | 354.5 Structures & Improvements                   |                     |                        |                          |
| 35          | 355.5 Power Generation Equipment                  |                     |                        |                          |
| 36          | 371.5 Pumping Equipment                           |                     |                        |                          |
| 37          | 374.5 Reuse Distribution Reservoirs               |                     |                        |                          |
| 38          | 380.5 Treatment & Disposal Equipment              |                     |                        |                          |
| 39          | 381.5 Plant Sewers                                |                     |                        |                          |
| 40          | 389.5 Other Plant & Misc. Equipment               |                     |                        |                          |
| 41          | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                     |                        |                          |
| 42          | 352.6 Franchises                                  |                     |                        |                          |
| 43          | 353.6 Land & Land Rights                          |                     |                        |                          |
| 44          | 354.6 Structures & Improvements                   |                     |                        |                          |
| 45          | 355.6 Power Generation Equipment                  |                     |                        |                          |
| 46          | 366.6 Reuse Services                              |                     |                        |                          |
| 47          | 367.6 Reuse Meters & Meter Installations          |                     |                        |                          |
| 48          | 371.6 Pumping Equipment                           |                     |                        |                          |
| 49          | 375.6 Reuse Transmission & Distribution System    |                     |                        |                          |
| 50          | 389.6 Other Plant & Miscellaneous Equipment       |                     |                        |                          |
| 51          | <b>GENERAL PLANT</b>                              |                     |                        |                          |
| 52          | 353.7 Land & Land Rights                          |                     |                        |                          |
| 53          | 354.7 Structures & Improvements                   |                     |                        |                          |
| 54          | 390.7 Office Furniture & Equipment                |                     |                        |                          |
| 55          | 391.7 Transportation Equipment                    |                     |                        |                          |
| 56          | 392.7 Stores Equipment                            |                     |                        |                          |
| 57          | 393.7 Tools, Shop & Garage Equipment              |                     |                        |                          |
| 58          | 394.7 Laboratory Equipment                        |                     |                        |                          |
| 59          | 395.7 Power Operated Equipment                    |                     |                        |                          |
| 60          | 396.7 Communication Equipment                     |                     |                        |                          |
| 61          | 397.7 Miscellaneous Equipment                     |                     |                        |                          |
| 62          | 398.7 Other Tangible Plant                        |                     |                        |                          |
| 63          |   |                     |                        |                          |
| 64          |   |                     |                        |                          |
|             | <b>TOTAL</b>                                      | <u>2,229,799</u>    |                        | <u>1,078,777</u>         |



Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-W5  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6  
 Page 4 of 4  
 Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name                       | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19      | (4)<br>Feb-19      | (5)<br>Mar-19      | (6)<br>Apr-19      | (7)<br>May-19      | (8)<br>Jun-19      | (9)<br>Jul-19      | (10)<br>Aug-19     | (11)<br>Sep-19     | (12)<br>Oct-19     | (13)<br>Nov-19     | (14)<br>Dec-19     | (15)<br>13-Month<br>Average Bal |
|----------|---|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                           |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 2        | 351.1 Organization                                | 141,958                     | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958            | 141,958                         |
| 3        | 352.1 Franchises                                  | 20,798                      | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798             | 20,798                          |
| 4        | 389.1 Other Plant & Misc. Equipment               | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 5        | <b>COLLECTION PLANT</b>                           |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 6        | 353.2 Land & Land Rights                          | 21,085                      | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085             | 21,085                          |
| 7        | 354.2 Structures & Improvements                   | 466,377                     | 469,579            | 473,561            | 470,468            | 528,828            | 529,705            | 530,609            | 532,687            | 534,223            | 535,850            | 537,657            | 539,193            | 541,452            | 514,630                         |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 1,745,803                   | 1,745,803          | 1,745,803          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,358          | 1,745,461                       |
| 9        | 360.2 Collection Sewers - Force                   | 8,531,621                   | 8,531,664          | 8,531,617          | 8,533,545          | 8,608,628          | 8,619,722          | 8,602,687          | 8,611,890          | 8,625,162          | 8,629,396          | 8,645,022          | 8,646,784          | 8,652,414          | 8,597,704                       |
| 10       | 361.2 Collection Sewers - Gravity                 | 28,816,326                  | 28,825,399         | 28,884,641         | 29,047,020         | 29,488,983         | 29,902,245         | 29,999,708         | 30,144,308         | 30,161,362         | 30,157,278         | 30,225,713         | 30,343,324         | 30,419,580         | 29,724,299                      |
| 11       | 362.2 Special Collecting Structures               | 8,350                       | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350              | 8,350                           |
| 12       | 363.2 Services to Customers                       | 1,993,291                   | 1,993,551          | 1,993,986          | 2,055,448          | 2,089,231          | 2,206,745          | 2,210,756          | 2,250,388          | 2,250,388          | 2,329,071          | 2,332,040          | 2,332,266          | 2,332,266          | 2,182,264                       |
| 13       | 364.2 Flow Measuring Devices                      | 722,699                     | 722,808            | 723,067            | 720,755            | 721,188            | 721,290            | 723,082            | 723,489            | 724,523            | 723,860            | 726,482            | 727,233            | 728,081            | 723,735                         |
| 14       | 365.2 Flow Measuring Installations                | 497                         | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                | 497                             |
| 15       | 389.2 Other Plant & Misc. Equipment               | 7,442                       | 7,442              | 7,442              | 7,442              | 50,482             | 50,843             | 50,843             | 50,843             | 50,843             | 50,843             | 50,843             | 50,843             | 50,843             | 50,843                          |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 17       | 353.3 Land & Land Rights                          | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 18       | 354.3 Structures & Improvements                   | 11,595,706                  | 11,617,790         | 11,651,553         | 11,675,958         | 11,683,009         | 11,701,767         | 11,716,382         | 11,727,515         | 11,737,967         | 11,843,009         | 11,845,441         | 11,858,205         | 12,093,835         | 11,749,857                      |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 210,169                     | 210,169            | 210,169            | 210,169            | 210,169            | 210,169            | 210,169            | 210,169            | 210,169            | 454,764            | 454,764            | 454,764            | 454,764            | 285,429                         |
| 20       | 370.3 Receiving Wells                             | 608,827                     | 608,827            | 608,827            | 608,827            | 608,827            | 608,827            | 608,827            | 608,827            | 608,827            | 610,577            | 610,577            | 610,577            | 610,577            | 609,365                         |
| 21       | 371.3 Pumping Equipment                           | 2,653,808                   | 2,672,632          | 2,684,416          | 2,718,830          | 2,747,926          | 2,761,355          | 2,815,832          | 2,874,988          | 2,918,514          | 2,938,273          | 3,031,804          | 3,026,430          | 3,094,943          | 2,841,519                       |
| 22       | 389.3 Other Plant & Misc. Equipment               | 57,154                      | 57,154             | 57,154             | 55,123             | 55,123             | 55,123             | 55,123             | 55,371             | 55,371             | 55,371             | 55,733             | 55,733             | 55,868             | 55,800                          |
| 23       | 398.3 Other Tangible Plant - Pumping              | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 25       | 353.4 Land & Land Rights                          | 276,248                     | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248            | 276,248                         |
| 26       | 354.4 Structures & Improvements                   | 18,279,600                  | 18,284,709         | 18,288,990         | 16,991,154         | 16,995,142         | 17,229,573         | 17,262,443         | 17,305,484         | 17,324,734         | 17,327,372         | 17,333,334         | 17,567,512         | 17,604,036         | 17,522,622                      |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 111,696                     | 111,696            | 111,696            | 112,215            | 112,215            | 112,215            | 112,215            | 113,246            | 113,246            | 113,246            | 113,246            | 113,246            | 113,246            | 112,571                         |
| 28       | 380.4 Treatment & Disposal Equipment              | 12,374,953                  | 12,377,943         | 12,396,930         | 11,953,373         | 12,195,520         | 12,209,383         | 12,230,987         | 12,246,721         | 12,272,276         | 12,276,607         | 12,283,821         | 12,283,733         | 12,578,001         | 12,283,096                      |
| 29       | 381.4 Plant Sewers                                | 3,413,265                   | 3,413,265          | 3,420,309          | 3,393,586          | 3,403,956          | 3,408,041          | 3,412,101          | 3,408,396          | 3,410,528          | 3,415,490          | 3,432,230          | 3,433,687          | 3,435,590          | 3,415,419                       |
| 30       | 382.4 Outfall Sewer Lines                         | 714,067                     | 714,067            | 714,067            | 713,483            | 713,483            | 713,483            | 715,308            | 715,308            | 715,308            | 715,308            | 715,308            | 715,308            | 715,004            | 714,554                         |
| 31       | 389.4 Other Plant & Misc. Equipment               | 99,124                      | 99,124             | 99,124             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 90,216             | 92,272                          |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 33       | 353.5 Land & Land Rights                          | 215,470                     | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470            | 215,470                         |
| 34       | 354.5 Structures & Improvements                   | 27,206                      | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206             | 27,206                          |
| 35       | 355.5 Power Generation Equipment                  | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 36       | 371.5 Pumping Equipment                           | 79,822                      | 79,822             | 79,822             | 79,822             | 79,822             | 79,822             | 80,073             | 80,073             | 80,073             | 79,822             | 87,872             | 83,671             | 84,661             | 81,167                          |
| 37       | 374.5 Reuse Distribution Reservoirs               | 75,518                      | 75,528             | 75,528             | 64,195             | 64,195             | 64,206             | 64,206             | 64,206             | 64,206             | 64,206             | 64,206             | 64,206             | 64,206             | 66,816                          |
| 38       | 380.5 Treatment & Disposal Equipment              | 5,097,920                   | 5,097,920          | 5,097,920          | 5,097,920          | 5,098,852          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,197          | 5,098,162                       |
| 39       | 381.5 Plant Sewers                                | 10,672                      | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672             | 10,672                          |
| 40       | 389.5 Other Plant & Misc. Equipment               | 6,364                       | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364              | 6,364                           |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 42       | 352.6 Franchises                                  | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 43       | 353.6 Land & Land Rights                          | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 44       | 354.6 Structures & Improvements                   | 34,338                      | 34,338             | 34,338             | 34,338             | 34,338             | 34,338             | 35,084             | 35,084             | 35,084             | 35,084             | 35,084             | 35,163             | 35,773             | 34,799                          |
| 45       | 355.6 Power Generation Equipment                  | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 46       | 366.6 Reuse Services                              | 613,190                     | 613,190            | 613,190            | 613,190            | 613,190            | 954,883            | 954,883            | 1,042,116          | 1,043,216          | 1,097,273          | 1,097,273          | 1,097,273          | 1,098,433          | 880,869                         |
| 47       | 367.6 Reuse Meters & Meter Installations          | 106,560                     | 106,560            | 106,560            | 106,560            | 107,748            | 107,105            | 107,105            | 107,105            | 107,195            | 112,119            | 112,119            | 109,749            | 111,044            | 108,271                         |
| 48       | 371.6 Pumping Equipment                           | 18,115                      | 43,792             | 43,792             | 43,792             | 50,514             | 50,514             | 50,514             | 50,514             | 52,496             | 55,117             | 55,117             | 55,702             | 55,702             | 48,129                          |
| 49       | 375.6 Reuse Transmission & Distribution System    | 14,824,597                  | 14,824,900         | 14,825,939         | 14,827,126         | 14,828,294         | 14,829,139         | 14,829,953         | 14,831,715         | 14,834,425         | 14,897,561         | 14,898,306         | 14,899,729         | 14,901,175         | 14,850,220                      |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       | 23,660                      | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660             | 23,660                          |
| 51       | <b>GENERAL PLANT</b>                              |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                 |
| 52       | 353.7 Land & Land Rights                          | 228,430                     | 228,430            | 228,430            | 228,430            | (69)               | (69)               | (69)               | (69)               | (69)               | (69)               | (69)               | (69)               | (69)               | 70,238                          |
| 53       | 354.7 Structures & Improvements                   | 13,266,555                  | 13,266,555         | 13,266,555         | 13,320,611         | 13,359,927         | 13,387,512         | 13,394,968         | 13,405,952         | 13,409,146         | 13,408,240         | 13,412,268         | 13,412,359         | 13,412,539         | 13,363,322                      |
| 54       | 390.7 Office Furniture & Equipment                | 57,358                      | 57,569             | 57,568             | 48,116             | 48,116             | 48,116             | 48,521             | 48,521             | 48,521             | 48,521             | 48,521             | 48,521             | 48,521             | 50,499                          |
| 55       | 391.7 Transportation Equipment                    | -                           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                               |
| 56       | 392.7 Stores Equipment                            | 3,019                       | 3,019              | 3,019              | 3,019              | 3,061              | 3,061              | 3,061              | 3,061              | 3,061              | 3,061              | 3,061              | 3,061              | 3,061              | 3,048                           |
| 57       | 393.7 Tools, Shop & Garage Equipment              | 294,086                     | 294,086            | 294,702            | 279,450            | 280,531            | 280,531            | 280,531            | 280,531            | 281,098            | 282,398            | 282,147            | 282,788            | 283,510            | 284,338                         |
| 58       | 394.7 Laboratory Equipment                        | 90,139                      | 90,139             | 90,535             | 87,789             | 89,624             | 89,624             | 89,552             | 90,509             | 90,937             | 86,740             | 93,702             | 96,352             | 95,474             | 90,886                          |
| 59       | 395.7 Power Operated Equipment                    | 88,991                      | 96,017             | 97,742             | 97,857             | 98,812             | 98,401             | 98,401             | 98,428             | 105,434            | 107,087            | 109,243            | 109,243            | 109,243            | 101,138                         |
| 60       | 396.7 Communication Equipment                     | 116,583                     | 116,583            | 116,583            | 111,536            | 111,536            | 111,536            | 111,536            | 111,536            | 111,536            | 111,536            | 168,355            | 168,355            | 168,355            | 125,813                         |
| 61       | 397.7 Miscellaneous Equipment                     | 111,407                     | 111,407            | 111,407            | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 96,476             | 100,045                         |
| 62       | 398.7 Other Tangible Plant                        | 2,553,689                   | 2,553,689          | 2,553,689          | 2,552,578          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,564,357          | 2,560,989                       |
| 63       | <b>TOTAL</b>                                      | <b>130,814,453</b>          | <b>130,909,474</b> | <b>131,052,979</b> | <b>129,548,083</b> | <b>130,329,916</b> | <b>131,526,317</b> | <b>131,752,903</b> | <b>132,176,024</b> | <b>132,326,912</b> | <b>132,912,123</b> | <b>133,208,332</b> | <b>133,571,749</b> | <b>134,299,240</b> | <b>131,879,115</b>              |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule: A-7  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

| Line No. | (1)<br>Description               | TOTAL                  | LUSI                   | GOLDEN HILLS-CROWNWOOD | SANDHAVEREN            |
|----------|----------------------------------|------------------------|------------------------|------------------------|------------------------|
|          |                                  | (2)<br>Average Balance | (3)<br>Average Balance | (4)<br>Average Balance | (5)<br>Average Balance |
| 1        | WATER                            | N/A                    | N/A                    | N/A                    | N/A                    |
| 2        |                                  |                        |                        |                        |                        |
| 3        | Plant in Service                 |                        |                        |                        |                        |
| 4        |                                  |                        |                        |                        |                        |
| 5        | Land                             |                        |                        |                        |                        |
| 6        |                                  |                        |                        |                        |                        |
| 7        | Accumulated Depreciation         |                        |                        |                        |                        |
| 8        |                                  |                        |                        |                        |                        |
| 9        | CIAC                             |                        |                        |                        |                        |
| 10       |                                  |                        |                        |                        |                        |
| 11       | Accumulated Amortization of CIAC |                        |                        |                        |                        |
| 12       |                                  |                        |                        |                        |                        |
| 13       | Advances for Construction        |                        |                        |                        |                        |
| 14       |                                  |                        |                        |                        |                        |
| 15       | Other (Explain)                  |                        |                        |                        |                        |
| 16       |                                  |                        |                        |                        |                        |
| 17       | <b>Total</b>                     | <u>N/A</u>             | <u>N/A</u>             | <u>N/A</u>             | <u>N/A</u>             |
| 18       |                                  |                        |                        |                        |                        |
| 19       |                                  |                        |                        |                        |                        |
| 20       |                                  |                        |                        |                        |                        |
| 21       |                                  |                        |                        |                        |                        |
| 22       | WASTEWATER                       |                        |                        |                        |                        |
| 23       |                                  |                        |                        |                        |                        |
| 24       | Plant in Service                 | 3,381,495              | 2,276,645              | 26,073                 | 1,078,777              |
| 25       |                                  |                        |                        |                        |                        |
| 26       | Land                             | 7,621                  | 5,448                  | 2,173                  | -                      |
| 27       |                                  |                        |                        |                        |                        |
| 28       | Accumulated Depreciation         | (1,275,440)            | (906,034)              | (18,414)               | (350,992)              |
| 29       |                                  |                        |                        |                        |                        |
| 30       | CIAC                             | (1,611,180)            | (958,741)              | (1,552)                | (650,887)              |
| 31       |                                  |                        |                        |                        |                        |
| 32       | Accumulated Amortization of CIAC | 426,432                | 331,876                | 538                    | 94,018                 |
| 33       |                                  |                        |                        |                        |                        |
| 34       | Advances for Construction        |                        |                        |                        |                        |
| 35       |                                  |                        |                        |                        |                        |
| 36       | Other (Explain)                  |                        |                        |                        |                        |
| 37       |                                  |                        |                        |                        |                        |
| 38       | <b>Total</b>                     | <u>928,928</u>         | <u>749,194</u>         | <u>8,818</u>           | <u>170,916</u>         |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-8  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

| Line No. | Description   | Year-End Balance |                |
|----------|---|------------------|----------------|
|          |   | Water            | Wastewater     |
| 1        | Balance 12/31/15  | \$ 38,230,371    | \$ 47,463,432  |
| 2        | Additions   | 3,538,282        | 3,660,523      |
| 3        | Retirements   | (427,709)        | (518,997)      |
| 4        | Adjustments   | (153,913)        | (1,122,545)    |
| 5        | Allocation between systems  | 7,609,572        | \$ (7,609,572) |
| 6        | Adjustments - Removal Costs   | (380,819)        | (39,145)       |
| 7        |   |                  |                |
| 8        | Balance 12/31/16  | \$ 48,415,784    | \$ 41,833,696  |
| 9        |   |                  |                |
| 10       | Additions   | 6,047,514        | 7,179,707      |
| 11       | Retirements   | (550,226)        | (533,675)      |
| 12       | Adjustments - COA Docket No 20160101-WS   | (1,906,474)      | (2,780,162)    |
| 13       | Adjustments   | 1,891,354        | 639,222        |
| 14       |   |                  |                |
| 15       | Balance 12/31/17  | \$ 53,897,952    | \$ 46,338,788  |
| 16       |   |                  |                |
| 17       | Additions   | 3,402,464        | 4,528,458      |
| 18       | Retirements   | (787,513)        | (1,922,795)    |
| 19       | Adjustments   | (2,512,983)      | 2,628,005      |
| 20       | Rounding  | (1)              |                |
| 21       |   |                  |                |
| 22       | Balance 12/31/18  | \$ 53,999,919    | \$ 51,572,456  |
| 23       | Additions   | 3,970,196        | 5,073,700      |
| 24       | Retirements   | (418,161)        | (589,045)      |
| 25       | Adjustments   | (4,198,814)      | 2,873,664      |
| 26       |   |                  |                |
| 27       | Balance 12/31/19  | \$ 53,353,140    | \$ 58,930,775  |
| 28       |   |                  |                |
| 29       | (1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS            |                  |                |
| 30       | (2) Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per books |                  |                |

Supporting Schedules: A-9, A10  
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Explanation: Provide month  
 ending balances for each month  
 of the test year and the ending

Schedule: A-9  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-8

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Test Year<br>Average Bal. | (3)<br>Adjustments | (4)<br>Adjusted<br>Average | (5)<br>Non-Used &<br>Useful % | (6)<br>Non-Used &<br>Amount |
|----------|--|----------------------------------|--------------------|----------------------------|-------------------------------|-----------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                      |                                  |                    |                            |                               |                             |
| 2        | 301.1 Organization                           | 468,996                          |                    | 468,996                    |                               |                             |
| 3        | 302.1 Franchises                             | 84,969                           |                    | 84,969                     |                               |                             |
| 4        | 339.1 Other Plant & Misc. Equipment          | 7,725                            |                    | 7,725                      |                               |                             |
| 5        | <b>SOURCE OF SUPPLY AND PUMPING PLANT</b>    |                                  |                    |                            |                               |                             |
| 6        | 303.2 Land & Land Rights                     | -                                |                    | -                          |                               |                             |
| 7        | 304.2 Structures & Improvements              | 716,485                          | 584                | 717,069                    |                               |                             |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                                |                    | -                          |                               |                             |
| 9        | 306.2 Lake, River & Other Intakes            | -                                |                    | -                          |                               |                             |
| 10       | 307.2 Wells & Springs                        | 2,636,937                        | (98,687)           | 2,538,250                  |                               |                             |
| 11       | 308.2 Infiltration Galleries & Tunnels       | 40,035                           |                    | 40,035                     |                               |                             |
| 12       | 309.2 Supply Mains                           | 395,519                          | 17,066             | 412,585                    |                               |                             |
| 13       | 310.2 Power Generation Equipment             | 283,610                          | (4,485)            | 279,125                    |                               |                             |
| 14       | 311.2 Pumping Equipment                      | 17,704                           | 1,463              | 19,167                     |                               |                             |
| 15       | 339.2 Other Plant & Misc. Equipment          | 11,957                           |                    | 11,957                     |                               |                             |
| 16       | <b>WATER TREATMENT PLANT</b>                 |                                  |                    |                            |                               |                             |
| 17       | 303.3 Land & Land Rights                     | -                                |                    | -                          |                               |                             |
| 18       | 304.3 Structures & Improvements              | 2,757,885                        | 33,521             | 2,791,406                  |                               |                             |
| 19       | 310.3 Power Generation Equipment             | -                                | 4,505              | 4,505                      |                               |                             |
| 20       | 311.3 Pumping Equipment - WTP                | 4,102,821                        |                    | 4,102,821                  |                               |                             |
| 21       | 320.3 Water Treatment Equipment              | 3,832,651                        | (22,151)           | 3,810,500                  |                               |                             |
| 22       | 339.3 Other Plant & Misc. Equipment          | 5,724                            |                    | 5,724                      |                               |                             |
| 23       | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b> |                                  |                    |                            |                               |                             |
| 24       | 303.4 Land & Land Rights                     | -                                |                    | -                          |                               |                             |
| 25       | 304.4 Structures & Improvements              | 692                              | 30                 | 722                        |                               |                             |
| 26       | 311.4 Electric Pumping Equipment - T&D       | 98,666                           |                    | 98,666                     |                               |                             |
| 27       | 330.4 Distr. Reservoirs & Standpipes         | 2,178,588                        | (13,529)           | 2,165,059                  |                               |                             |
| 28       | 331.4 Transm. & Distribution Mains           | 13,925,943                       | (434,448)          | 13,491,495                 |                               |                             |
| 29       | 333.4 Services                               | 2,643,959                        | 8,632              | 2,652,591                  |                               |                             |
| 30       | 334.4 Meters & Meter Installations           | 4,083,492                        | 10,690             | 4,094,182                  |                               |                             |
| 31       | 335.4 Hydrants                               | 928,254                          | 2,328              | 930,582                    |                               |                             |
| 32       | 336.4 Backflow Prevention Devices            | 44,157                           | 3,634              | 47,791                     |                               |                             |
| 33       | 339.4 Other Plant & Misc. Equipment          | 8,622                            |                    | 8,622                      |                               |                             |
| 34       | <b>GENERAL PLANT</b>                         |                                  |                    |                            |                               |                             |
| 35       | 303.5 Land & Land Rights                     | -                                |                    | -                          |                               |                             |
| 36       | 304.5 Structures & Improvements - Water      | 849,577                          | 20,365             | 869,942                    |                               |                             |
| 37       | 304.5 Structures & Improvements - Common     | 434,712                          |                    | 434,712                    |                               |                             |
| 38       | 340.5 Office Furniture & Equipment           | 7,632,770                        | (3,517,793)        | 4,114,977                  |                               |                             |
| 39       | 341.5 Transportation Equipment               | 2,667,628                        | (1,263,541)        | 1,404,087                  |                               |                             |
| 40       | 342.5 Stores Equipment                       | (1,323)                          |                    | (1,323)                    |                               |                             |
| 41       | 343.5 Tools, Shop & Garage Equipment         | 851,424                          | 340                | 851,764                    |                               |                             |
| 42       | 344.5 Laboratory Equipment                   | 46,134                           | 108                | 46,242                     |                               |                             |
| 43       | 345.5 Power Operated Equipment               | (27,802)                         | 1,511              | (26,291)                   |                               |                             |
| 44       | 346.5 Communication Equipment                | 166,020                          | 236                | 166,256                    |                               |                             |
| 45       | 347.5 Miscellaneous Equipment                | 15,637                           |                    | 15,637                     |                               |                             |
| 46       | 348.5 Other Tangible Plant                   | (512,384)                        |                    | (512,384)                  |                               |                             |
| 47       |  |                                  |                    |                            |                               |                             |
| 48       | <b>TOTAL</b>                                 | <b>51,397,784</b>                | <b>(5,249,620)</b> | <b>46,148,164</b>          | <b>N/A</b>                    | <b>N/A</b>                  |

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year  
and the ending balance for the prior year.

Schedule: A-9  
Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-8

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19     | (4)<br>Feb-19     | (5)<br>Mar-19     | (6)<br>Apr-19     | (7)<br>May-19     | (8)<br>Jun-19     | (9)<br>Jul-19     | (10)<br>Aug-19    | (11)<br>Sep-19    | (12)<br>Oct-19    | (13)<br>Nov-19    | (14)<br>Dec-19    | (15)<br>13-Month<br>Average Bal. |
|----------|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                      |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 2        | 301.1 Organization                           | 467,762                     | 467,968           | 468,174           | 468,379           | 468,585           | 468,790           | 468,996           | 469,202           | 469,407           | 469,613           | 469,818           | 470,024           | 470,230           | 468,996                          |
| 3        | 302.1 Franchises                             | 82,059                      | 82,544            | 83,029            | 83,514            | 83,999            | 84,484            | 84,969            | 85,454            | 85,939            | 86,424            | 86,909            | 87,394            | 87,879            | 84,969                           |
| 4        | 339.1 Other Plant & Misc. Equipment          | 6,731                       | 6,897             | 7,062             | 7,228             | 7,393             | 7,559             | 7,725             | 7,890             | 8,056             | 8,221             | 8,387             | 8,552             | 8,718             | 7,725                            |
| 5        | <b>SOURCE OF SUPPLY AND PUMPING PLANT</b>    |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 6        | 303.2 Land & Land Rights                     |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                                |
| 7        | 304.2 Structures & Improvements              | 696,865                     | 700,159           | 703,452           | 706,746           | 710,040           | 713,334           | 716,630           | 719,928           | 722,709           | 726,069           | 729,429           | 732,789           | 736,149           | 716,485                          |
| 8        | 305.2 Collect. & Impound. Reservoirs         | -                           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                                |
| 9        | 306.2 Lake, River & Other Intakes            | -                           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                                |
| 10       | 307.2 Wells & Springs                        | 2,570,880                   | 2,582,106         | 2,593,337         | 2,603,017         | 2,614,244         | 2,625,496         | 2,636,752         | 2,648,007         | 2,659,263         | 2,670,519         | 2,681,775         | 2,693,032         | 2,701,759         | 2,636,937                        |
| 11       | 308.2 Infiltration Galleries & Tunnels       | 38,307                      | 38,595            | 38,883            | 39,171            | 39,459            | 39,747            | 40,035            | 40,323            | 40,611            | 40,899            | 41,187            | 41,475            | 41,763            | 40,035                           |
| 12       | 309.2 Supply Mains                           | 347,566                     | 355,511           | 363,456           | 371,401           | 379,347           | 387,389           | 395,430           | 403,479           | 411,528           | 419,582           | 427,637           | 435,685           | 443,739           | 395,519                          |
| 13       | 310.2 Power Generation Equipment             | 269,128                     | 271,200           | 273,271           | 275,828           | 278,385           | 280,941           | 283,498           | 286,054           | 288,611           | 291,167           | 293,724           | 296,281           | 298,837           | 283,610                          |
| 14       | 311.2 Pumping Equipment                      | 22,713                      | 23,037            | 23,639            | 23,927            | 25,105            | 12,214            | 13,181            | 14,453            | 14,751            | 14,601            | 15,890            | 13,007            | 13,628            | 17,704                           |
| 15       | 339.2 Other Plant & Misc. Equipment          | 9,715                       | 10,089            | 10,462            | 10,836            | 11,210            | 11,583            | 11,957            | 12,330            | 12,704            | 13,078            | 13,451            | 13,825            | 14,199            | 11,957                           |
| 16       | <b>WATER TREATMENT PLANT</b>                 |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 17       | 303.3 Land & Land Rights                     |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                                |
| 18       | 304.3 Structures & Improvements              | 2,640,458                   | 2,658,123         | 2,677,946         | 2,697,771         | 2,717,595         | 2,737,419         | 2,757,321         | 2,777,256         | 2,797,200         | 2,821,181         | 2,833,574         | 2,856,316         | 2,880,349         | 2,757,885                        |
| 19       | 310.3 Power Generation Equipment             | -                           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                                |
| 20       | 311.3 Pumping Equipment - WTP                | 3,959,514                   | 3,985,352         | 3,991,941         | 4,024,680         | 4,049,980         | 4,076,802         | 4,108,988         | 4,128,087         | 4,156,272         | 4,181,559         | 4,198,071         | 4,225,360         | 4,250,069         | 4,102,821                        |
| 21       | 320.3 Water Treatment Equipment              | 3,690,101                   | 3,716,577         | 3,743,842         | 3,768,882         | 3,796,152         | 3,798,865         | 3,825,841         | 3,851,662         | 3,875,958         | 3,900,494         | 3,927,582         | 3,952,170         | 3,976,343         | 3,832,651                        |
| 22       | 339.3 Other Plant & Misc. Equipment          | 5,608                       | 5,628             | 5,647             | 5,666             | 5,685             | 5,704             | 5,724             | 5,743             | 5,762             | 5,781             | 5,800             | 5,819             | 5,839             | 5,724                            |
| 23       | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b> |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 24       | 303.4 Land & Land Rights                     |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                                |
| 25       | 304.4 Structures & Improvements              | 564                         | 584               | 605               | 626               | 646               | 667               | 689               | 712               | 735               | 759               | 783               | 801               | 825               | 692                              |
| 26       | 311.4 Electric Pumping Equipment - T&D       | 91,353                      | 92,572            | 93,791            | 95,009            | 96,228            | 97,447            | 98,666            | 99,884            | 101,103           | 102,322           | 103,541           | 104,759           | 105,978           | 98,666                           |
| 27       | 330.4 Distr. Reservoirs & Standpipes         | 2,106,721                   | 2,119,275         | 2,131,267         | 2,143,820         | 2,156,096         | 2,168,651         | 2,181,242         | 2,193,830         | 2,206,420         | 2,219,009         | 2,231,599         | 2,234,369         | 2,229,346         | 2,178,588                        |
| 28       | 331.4 Transm. & Distribution Mains           | 13,427,838                  | 13,509,615        | 13,595,696        | 13,666,443        | 13,754,713        | 13,837,283        | 13,925,260        | 14,002,185        | 14,090,558        | 14,176,905        | 14,266,106        | 14,349,083        | 14,435,568        | 13,925,943                       |
| 29       | 333.4 Services                               | 2,560,104                   | 2,575,090         | 2,585,007         | 2,597,434         | 2,615,499         | 2,632,658         | 2,645,130         | 2,662,799         | 2,671,300         | 2,679,469         | 2,698,125         | 2,715,814         | 2,733,034         | 2,643,959                        |
| 30       | 334.4 Meters & Meter Installations           | 3,932,227                   | 3,956,907         | 3,981,719         | 4,006,685         | 4,031,816         | 4,057,118         | 4,082,514         | 4,108,044         | 4,133,761         | 4,159,608         | 4,185,571         | 4,211,602         | 4,237,822         | 4,083,492                        |
| 31       | 335.4 Hydrants                               | 911,429                     | 907,014           | 911,451           | 915,912           | 920,377           | 924,971           | 929,565           | 934,159           | 938,753           | 943,347           | 947,941           | 952,535           | 957,129           | 928,254                          |
| 32       | 336.4 Backflow Prevention Devices            | 32,407                      | 34,190            | 36,001            | 37,921            | 39,908            | 41,907            | 43,960            | 46,067            | 48,213            | 50,413            | 52,666            | 54,973            | 57,336            | 44,157                           |
| 33       | 339.4 Other Plant & Misc. Equipment          | 8,382                       | 8,422             | 8,462             | 8,502             | 8,542             | 8,582             | 8,622             | 8,663             | 8,703             | 8,743             | 8,783             | 8,823             | 8,863             | 8,622                            |
| 34       | <b>GENERAL PLANT</b>                         |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 35       | 303.5 Land & Land Rights                     |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                                |
| 36       | 304.5 Structures & Improvements - Water      | 812,391                     | 814,667           | 818,126           | 826,191           | 829,046           | 833,149           | 836,696           | 839,881           | 845,172           | 848,175           | 853,092           | 860,675           | 1,027,238         | 849,577                          |
| 37       | 304.5 Structures & Improvements - Common     | 418,731                     | 419,889           | 421,935           | 427,405           | 429,020           | 431,562           | 433,694           | 436,796           | 440,425           | 442,914           | 446,242           | 449,636           | 453,012           | 434,712                          |
| 38       | 340.5 Office Furniture & Equipment           | 7,371,124                   | 7,377,507         | 7,417,188         | 7,532,804         | 7,554,508         | 7,599,560         | 7,651,527         | 7,689,843         | 7,740,305         | 7,763,090         | 7,801,443         | 7,843,067         | 7,884,046         | 7,632,770                        |
| 39       | 341.5 Transportation Equipment               | 2,632,895                   | 2,661,040         | 2,638,732         | 2,664,443         | 2,690,719         | 2,635,559         | 2,661,279         | 2,670,888         | 2,679,867         | 2,691,849         | 2,652,101         | 2,680,572         | 2,719,214         | 2,667,628                        |
| 40       | 342.5 Stores Equipment                       | (1,721)                     | (1,655)           | (1,589)           | (1,522)           | (1,456)           | (1,390)           | (1,323)           | (1,257)           | (1,191)           | (1,124)           | (1,058)           | (992)             | (925)             | (1,323)                          |
| 41       | 343.5 Tools, Shop & Garage Equipment         | 826,244                     | 830,506           | 834,768           | 839,099           | 843,376           | 846,675           | 850,997           | 855,313           | 859,654           | 863,971           | 868,307           | 872,636           | 876,969           | 851,424                          |
| 42       | 344.5 Laboratory Equipment                   | 46,189                      | 46,513            | 46,839            | 47,166            | 47,492            | 47,822            | 48,150            | 48,480            | 48,810            | 49,140            | 49,470            | 49,800            | 50,130            | 46,134                           |
| 43       | 345.5 Power Operated Equipment               | (30,651)                    | (29,696)          | (30,364)          | (29,389)          | (30,862)          | (29,866)          | (28,821)          | (27,680)          | (26,606)          | (25,760)          | (24,607)          | (23,921)          | (23,209)          | (27,802)                         |
| 44       | 346.5 Communication Equipment                | 154,003                     | 155,703           | 157,629           | 160,415           | 162,232           | 164,281           | 166,225           | 168,134           | 170,166           | 171,914           | 173,887           | 175,860           | 177,809           | 166,020                          |
| 45       | 347.5 Miscellaneous Equipment                | 14,863                      | 14,992            | 15,121            | 15,250            | 15,379            | 15,508            | 15,637            | 15,766            | 15,895            | 16,024            | 16,153            | 16,282            | 16,411            | 15,637                           |
| 46       | 348.5 Other Tangible Plant                   | (510,347)                   | (510,686)         | (511,026)         | (511,366)         | (511,705)         | (512,045)         | (512,384)         | (512,724)         | (513,064)         | (513,403)         | (513,743)         | (514,082)         | (514,422)         | (512,384)                        |
| 47       |  |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                  |
| 48       | <b>TOTAL</b>                                 | <b>49,612,153</b>           | <b>49,886,235</b> | <b>50,135,499</b> | <b>50,529,894</b> | <b>50,838,753</b> | <b>51,050,426</b> | <b>51,387,473</b> | <b>51,682,422</b> | <b>51,999,830</b> | <b>52,288,500</b> | <b>52,541,479</b> | <b>52,865,361</b> | <b>53,353,140</b> | <b>51,397,784</b>                |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: A-10

Page 1 of 4

Company: Utilities, Inc. of Florida

Docket No.: 20200139-W5

Test Year Ended: December 31, 2019

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Preparer: Deborah D. Swain

Recap Schedules: A-2, A-8

| Line No. | (1)<br>Account No. and Name                       | TOTAL                         |                    |                         |                            | (6)<br>NU&U Final Amount |
|----------|---|-------------------------------|--------------------|-------------------------|----------------------------|--------------------------|
|          |   | (2)<br>Test Year Average Bal. | (3)<br>Adjustments | (4)<br>Adjusted Average | (5)<br>Non-Used & Useful % |                          |
| 1        | <b>INTANGIBLE PLANT</b>                           |                               |                    |                         |                            |                          |
| 2        | 351.1 Organization                                | 7,575                         |                    | 7,575                   |                            |                          |
| 3        | 352.1 Franchises                                  | 15,258                        |                    | 15,258                  |                            |                          |
| 4        | 389.1 Other Plant & Misc. Equipment               | 1,476,276                     | (709,847)          | 766,429                 | (See pgs 2-3)              | 350,992                  |
| 5        | <b>COLLECTION PLANT</b>                           |                               |                    |                         |                            |                          |
| 6        | 353.2 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 7        | 354.2 Structures & Improvements                   | 1,395,070                     | 909                | 1,395,979               |                            |                          |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 158,020                       | (6)                | 158,014                 |                            |                          |
| 9        | 360.2 Collection Sewers - Force                   | 3,161,434                     | (803,611)          | 2,357,823               |                            |                          |
| 10       | 361.2 Collection Sewers - Gravity                 | 14,570,756                    | (97,325)           | 14,473,431              |                            |                          |
| 11       | 362.2 Special Collecting Structures               | (4,434)                       |                    | (4,434)                 |                            |                          |
| 12       | 363.2 Services to Customers                       | 893,949                       | 4,276              | 898,225                 |                            |                          |
| 13       | 364.2 Flow Measuring Devices                      | 433,077                       | 942                | 434,019                 |                            |                          |
| 14       | 365.2 Flow Measuring Installations                | 106                           |                    | 106                     |                            |                          |
| 15       | 389.2 Other Plant & Misc. Equipment               | 19,586                        | 1,450              | 21,036                  |                            |                          |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                               |                    |                         |                            |                          |
| 17       | 353.3 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 18       | 354.3 Structures & Improvements                   | 6,766,575                     | 11,664             | 6,778,239               |                            |                          |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 5,725                         | 16,830             | 22,555                  |                            |                          |
| 20       | 370.3 Receiving Wells                             | 272,703                       | (624,290)          | (351,587)               |                            |                          |
| 21       | 371.3 Pumping Equipment                           | 77,762                        | (219,283)          | (141,521)               |                            |                          |
| 22       | 389.3 Other Plant & Misc. Equipment               | 31,129                        |                    | 31,129                  |                            |                          |
| 23       | 398.3 Other Tangible Plant - Pumping              | -                             | 60,556             | 60,556                  |                            |                          |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                               |                    |                         |                            |                          |
| 25       | 353.4 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 26       | 354.4 Structures & Improvements                   | 9,781,224                     | (222,530)          | 9,558,694               | (See pgs 2-3)              | 388,215                  |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 53,583                        | 37                 | 53,620                  | (See pgs 2-3)              | 141                      |
| 28       | 380.4 Treatment & Disposal Equipment              | 6,419,226                     | (4,738,629)        | 1,680,597               | (See pgs 2-3)              | 542,572                  |
| 29       | 381.4 Plant Sewers                                | 110,871                       | (422,917)          | (312,046)               | (See pgs 2-3)              | (6,638)                  |
| 30       | 382.4 Outfall Sewer Lines                         | 784,312                       | 16                 | 784,328                 | (See pgs 2-3)              | 158                      |
| 31       | 389.4 Other Plant & Misc. Equipment               | 3,951                         | (223)              | 3,728                   |                            | -                        |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                               |                    |                         |                            |                          |
| 33       | 353.5 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 34       | 354.5 Structures & Improvements                   | (3,512)                       |                    | (3,512)                 |                            |                          |
| 35       | 355.5 Power Generation Equipment                  | -                             |                    | -                       |                            |                          |
| 36       | 371.5 Pumping Equipment                           | (39,492)                      | 210                | (39,282)                |                            |                          |
| 37       | 374.5 Reuse Distribution Reservoirs               | 11,843                        | (76)               | 11,767                  |                            |                          |
| 38       | 380.5 Treatment & Disposal Equipment              | 2,695,046                     | 2                  | 2,695,048               |                            |                          |
| 39       | 381.5 Plant Sewers                                | 1,864                         |                    | 1,864                   |                            |                          |
| 40       | 389.5 Other Plant & Misc. Equipment               | 3,918                         |                    | 3,918                   |                            |                          |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                               |                    |                         |                            |                          |
| 42       | 352.6 Franchises                                  | -                             |                    | -                       |                            |                          |
| 43       | 353.6 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 44       | 354.6 Structures & Improvements                   | 10,407                        | 33                 | 10,440                  |                            |                          |
| 45       | 355.6 Power Generation Equipment                  | -                             |                    | -                       |                            |                          |
| 46       | 366.6 Reuse Services                              | 116,762                       | 5,892              | 122,654                 |                            |                          |
| 47       | 367.6 Reuse Meters & Meter Installations          | 26,110                        |                    | 26,110                  |                            |                          |
| 48       | 371.6 Pumping Equipment                           | (1,116)                       | 150                | (966)                   |                            |                          |
| 49       | 375.6 Reuse Transmission & Distribution System    | 4,065,723                     | 456                | 4,066,179               |                            |                          |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       | 12,707                        | 1,284              | 13,991                  |                            |                          |
| 51       | <b>GENERAL PLANT</b>                              |                               |                    |                         |                            |                          |
| 52       | 353.7 Land & Land Rights                          | -                             |                    | -                       |                            |                          |
| 53       | 354.7 Structures & Improvements                   | 3,114,428                     | 1,669              | 3,116,097               |                            |                          |
| 54       | 390.7 Office Furniture & Equipment                | 104,940                       | 3,570,313          | 3,675,253               |                            |                          |
| 55       | 391.7 Transportation Equipment                    | -                             | 1,286,702          | 1,286,702               |                            |                          |
| 56       | 392.7 Stores Equipment                            | 426                           |                    | 426                     |                            |                          |
| 57       | 393.7 Tools, Shop & Garage Equipment              | 304,582                       | (56)               | 304,526                 |                            |                          |
| 58       | 394.7 Laboratory Equipment                        | 35,740                        | 331                | 36,071                  |                            |                          |
| 59       | 395.7 Power Operated Equipment                    | (4,334)                       | 732                | (3,602)                 |                            |                          |
| 60       | 396.7 Communication Equipment                     | 123,178                       | 4,609              | 127,787                 |                            |                          |
| 61       | 397.7 Miscellaneous Equipment                     | 80,240                        | (243)              | 79,997                  |                            |                          |
| 62       | 398.7 Other Tangible Plant                        | 47,382                        | 365                | 47,747                  |                            |                          |
| 63       |   |                               |                    |                         |                            |                          |
| 64       | <b>TOTAL</b>                                      | <b>57,140,576</b>             | <b>(2,869,610)</b> | <b>54,270,966</b>       | N/A                        | <b>1,275,440</b>         |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-10

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Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | LUSI                    |                            |                              | GOLDEN HILLS/CROWNWOOD   |                             |                               |
|----------|---|-------------------------|----------------------------|------------------------------|--------------------------|-----------------------------|-------------------------------|
|          |   | (7)<br>Adjusted Average | (8)<br>Non-Used & Useful % | (9)<br>NU&U Test Year Amount | (10)<br>Adjusted Average | (11)<br>Non-Used & Useful % | (12)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                          |                             |                               |
| 2        | 351.1 Organization                                |                         |                            |                              |                          |                             |                               |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                          |                             |                               |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                          |                             |                               |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                          |                             |                               |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                          |                             |                               |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                          |                             |                               |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                          |                             |                               |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                          |                             |                               |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                          |                             |                               |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                          |                             |                               |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                          |                             |                               |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                          |                             |                               |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                          |                             |                               |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                          |                             |                               |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                          |                             |                               |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                          |                             |                               |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                          |                             |                               |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                          |                             |                               |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                          |                             |                               |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                          |                             |                               |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                          |                             |                               |
| 23       | 398.3 Other Tangible Plant - Pumping              |                         |                            |                              |                          |                             |                               |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                          |                             |                               |
| 25       | 353.4 Land & Land Rights                          | -                       | 28.00%                     | -                            | -                        | 21.56%                      | -                             |
| 26       | 354.4 Structures & Improvements                   | 1,387,043               | 28.00%                     | 388,372                      | (729)                    | 21.56%                      | (157)                         |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 503                     | 28.00%                     | 141                          | -                        | 21.56%                      | -                             |
| 28       | 380.4 Treatment & Disposal Equipment              | 1,871,431               | 28.00%                     | 524,001                      | 86,138                   | 21.56%                      | 18,571                        |
| 29       | 381.4 Plant Sewers                                | (23,708)                | 28.00%                     | (6,638)                      | -                        | 21.56%                      | -                             |
| 30       | 382.4 Outfall Sewer Lines                         | 565                     | 28.00%                     | 158                          | -                        | 21.56%                      | -                             |
| 31       | 389.4 Other Plant & Misc. Equipment               | -                       | 28.00%                     | -                            | -                        | 21.56%                      | -                             |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                          |                             |                               |
| 33       | 353.5 Land & Land Rights                          |                         |                            |                              |                          |                             |                               |
| 34       | 354.5 Structures & Improvements                   |                         |                            |                              |                          |                             |                               |
| 35       | 355.5 Power Generation Equipment                  |                         |                            |                              |                          |                             |                               |
| 36       | 371.5 Pumping Equipment                           |                         |                            |                              |                          |                             |                               |
| 37       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                          |                             |                               |
| 38       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                          |                             |                               |
| 39       | 381.5 Plant Sewers                                |                         |                            |                              |                          |                             |                               |
| 40       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                          |                             |                               |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                          |                             |                               |
| 42       | 352.6 Franchises                                  |                         |                            |                              |                          |                             |                               |
| 43       | 353.6 Land & Land Rights                          |                         |                            |                              |                          |                             |                               |
| 44       | 354.6 Structures & Improvements                   |                         |                            |                              |                          |                             |                               |
| 45       | 355.6 Power Generation Equipment                  |                         |                            |                              |                          |                             |                               |
| 46       | 366.6 Reuse Services                              |                         |                            |                              |                          |                             |                               |
| 47       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                          |                             |                               |
| 48       | 371.6 Pumping Equipment                           |                         |                            |                              |                          |                             |                               |
| 49       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                          |                             |                               |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                          |                             |                               |
| 51       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                          |                             |                               |
| 52       | 353.7 Land & Land Rights                          |                         |                            |                              |                          |                             |                               |
| 53       | 354.7 Structures & Improvements                   |                         |                            |                              |                          |                             |                               |
| 54       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                          |                             |                               |
| 55       | 391.7 Transportation Equipment                    |                         |                            |                              |                          |                             |                               |
| 56       | 392.7 Stores Equipment                            |                         |                            |                              |                          |                             |                               |
| 57       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                          |                             |                               |
| 58       | 394.7 Laboratory Equipment                        |                         |                            |                              |                          |                             |                               |
| 59       | 395.7 Power Operated Equipment                    |                         |                            |                              |                          |                             |                               |
| 60       | 396.7 Communication Equipment                     |                         |                            |                              |                          |                             |                               |
| 61       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                          |                             |                               |
| 62       | 398.7 Other Tangible Plant                        |                         |                            |                              |                          |                             |                               |
| 63       |   |                         |                            |                              |                          |                             |                               |
| 64       | <b>TOTAL</b>                                      | <u>3,235,834</u>        |                            | <u>906,034</u>               | <u>85,409</u>            |                             | <u>18,414</u>                 |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: A-10

Company: Utilities, Inc. of Florida

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2019

Historic [X] Projected [ ]

| SANDALHAVEN |   |                             |                                |                                  |
|-------------|---|-----------------------------|--------------------------------|----------------------------------|
| Line No.    | (1)<br>Account No. and Name                       | (13)<br>Adjusted<br>Average | (14)<br>Non-Used &<br>Useful % | (15)<br>NU&U Test Year<br>Amount |
| 1           | <b>INTANGIBLE PLANT</b>                           |                             |                                |                                  |
| 2           | 351.1 Organization                                |                             |                                |                                  |
| 3           | 352.1 Franchises                                  |                             |                                |                                  |
| 4           | 389.1 Other Plant & Misc. Equipment               | 725,489                     | 48.38%                         | 350,992                          |
| 5           | <b>COLLECTION PLANT</b>                           |                             |                                |                                  |
| 6           | 353.2 Land & Land Rights                          |                             |                                |                                  |
| 7           | 354.2 Structures & Improvements                   |                             |                                |                                  |
| 8           | 355.2 Power Generation Equipment - Collection Plt |                             |                                |                                  |
| 9           | 360.2 Collection Sewers - Force                   |                             |                                |                                  |
| 10          | 361.2 Collection Sewers - Gravity                 |                             |                                |                                  |
| 11          | 362.2 Special Collecting Structures               |                             |                                |                                  |
| 12          | 363.2 Services to Customers                       |                             |                                |                                  |
| 13          | 364.2 Flow Measuring Devices                      |                             |                                |                                  |
| 14          | 365.2 Flow Measuring Installations                |                             |                                |                                  |
| 15          | 389.2 Other Plant & Misc. Equipment               |                             |                                |                                  |
| 16          | <b>SYSTEM PUMPING PLANT</b>                       |                             |                                |                                  |
| 17          | 353.3 Land & Land Rights                          |                             |                                |                                  |
| 18          | 354.3 Structures & Improvements                   |                             |                                |                                  |
| 19          | 355.3 Power Generation Equipment - Pumping Plt    |                             |                                |                                  |
| 20          | 370.3 Receiving Wells                             |                             |                                |                                  |
| 21          | 371.3 Pumping Equipment                           |                             |                                |                                  |
| 22          | 389.3 Other Plant & Misc. Equipment               |                             |                                |                                  |
| 23          | 398.3 Other Tangible Plant - Pumping              |                             |                                |                                  |
| 24          | <b>TREATMENT AND DISPOSAL PLANT</b>               |                             |                                |                                  |
| 25          | 353.4 Land & Land Rights                          |                             |                                |                                  |
| 26          | 354.4 Structures & Improvements                   |                             |                                |                                  |
| 27          | 355.4 Power Generation Equipment - Treatment Plt  |                             |                                |                                  |
| 28          | 380.4 Treatment & Disposal Equipment              |                             |                                |                                  |
| 29          | 381.4 Plant Sewers                                |                             |                                |                                  |
| 30          | 382.4 Outfall Sewer Lines                         |                             |                                |                                  |
| 31          | 389.4 Other Plant & Misc. Equipment               |                             |                                |                                  |
| 32          | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                             |                                |                                  |
| 33          | 353.5 Land & Land Rights                          |                             |                                |                                  |
| 34          | 354.5 Structures & Improvements                   |                             |                                |                                  |
| 35          | 355.5 Power Generation Equipment                  |                             |                                |                                  |
| 36          | 371.5 Pumping Equipment                           |                             |                                |                                  |
| 37          | 374.5 Reuse Distribution Reservoirs               |                             |                                |                                  |
| 38          | 380.5 Treatment & Disposal Equipment              |                             |                                |                                  |
| 39          | 381.5 Plant Sewers                                |                             |                                |                                  |
| 40          | 389.5 Other Plant & Misc. Equipment               |                             |                                |                                  |
| 41          | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                             |                                |                                  |
| 42          | 352.6 Franchises                                  |                             |                                |                                  |
| 43          | 353.6 Land & Land Rights                          |                             |                                |                                  |
| 44          | 354.6 Structures & Improvements                   |                             |                                |                                  |
| 45          | 355.6 Power Generation Equipment                  |                             |                                |                                  |
| 46          | 366.6 Reuse Services                              |                             |                                |                                  |
| 47          | 367.6 Reuse Meters & Meter Installations          |                             |                                |                                  |
| 48          | 371.6 Pumping Equipment                           |                             |                                |                                  |
| 49          | 375.6 Reuse Transmission & Distribution System    |                             |                                |                                  |
| 50          | 389.6 Other Plant & Miscellaneous Equipment       |                             |                                |                                  |
| 51          | <b>GENERAL PLANT</b>                              |                             |                                |                                  |
| 52          | 353.7 Land & Land Rights                          |                             |                                |                                  |
| 53          | 354.7 Structures & Improvements                   |                             |                                |                                  |
| 54          | 390.7 Office Furniture & Equipment                |                             |                                |                                  |
| 55          | 391.7 Transportation Equipment                    |                             |                                |                                  |
| 56          | 392.7 Stores Equipment                            |                             |                                |                                  |
| 57          | 393.7 Tools, Shop & Garage Equipment              |                             |                                |                                  |
| 58          | 394.7 Laboratory Equipment                        |                             |                                |                                  |
| 59          | 395.7 Power Operated Equipment                    |                             |                                |                                  |
| 60          | 396.7 Communication Equipment                     |                             |                                |                                  |
| 61          | 397.7 Miscellaneous Equipment                     |                             |                                |                                  |
| 62          | 398.7 Other Tangible Plant                        |                             |                                |                                  |
| 63          |   |                             |                                |                                  |
| 64          | <b>TOTAL</b>                                      | <u>725,489</u>              |                                | <u>350,992</u>                   |



Schedule of Wastewater Accumulated Depreciation By Primary Account  
Test Year Average Balance

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-W5  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year  
and the ending balance for the prior year.

Schedule: A-10  
Page 4 of 4  
Preparer: Deborah D. Swain

Recap Schedules: A-2, A-8

| Line No. | (1) Account No. and Name                          | (2) Prior Year Dec-18 | (3) Jan-19        | (4) Feb-19        | (5) Mar-19        | (6) Apr-19        | (7) May-19        | (8) Jun-19        | (9) Jul-19        | (10) Aug-19       | (11) Sep-19       | (12) Oct-19       | (13) Nov-19       | (14) Dec-19       | (15) 13-Month Average Bal |
|----------|---|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| 1        | <b>INTANGIBLE PLANT</b>                           |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 2        | 351.1 Organization                                | 6,112                 | 6,356             | 6,600             | 6,844             | 7,087             | 7,331             | 7,575             | 7,819             | 8,063             | 8,307             | 8,551             | 8,795             | 9,039             | 7,575                     |
| 3        | 352.1 Franchises                                  | 14,998                | 15,041            | 15,084            | 15,128            | 15,171            | 15,214            | 15,258            | 15,301            | 15,344            | 15,388            | 15,431            | 15,474            | 15,518            | 15,258                    |
| 4        | 389.1 Other Plant & Misc. Equipment               | 1,361,297             | 1,380,460         | 1,399,623         | 1,418,787         | 1,437,950         | 1,457,113         | 1,476,276         | 1,495,439         | 1,514,602         | 1,533,766         | 1,552,929         | 1,572,092         | 1,591,255         | 1,476,276                 |
| 5        | <b>COLLECTION PLANT</b>                           |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 6        | 353.2 Land & Land Rights                          |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 7        | 354.2 Structures & Improvements                   | 1,388,572             | 1,389,798         | 1,391,034         | 1,390,529         | 1,391,762         | 1,393,145         | 1,394,530         | 1,395,921         | 1,397,316         | 1,398,715         | 1,400,119         | 1,401,527         | 1,402,940         | 1,395,070                 |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 114,564               | 121,838           | 129,112           | 136,150           | 143,422           | 150,694           | 157,967           | 165,239           | 172,511           | 179,784           | 187,056           | 194,328           | 201,601           | 158,020                   |
| 9        | 360.2 Collection Sewers - Force                   | 3,006,446             | 3,030,120         | 3,053,794         | 3,077,473         | 3,125,233         | 3,148,760         | 3,171,799         | 3,195,696         | 3,210,684         | 3,234,629         | 3,258,618         | 3,282,612         | 3,302,774         | 3,161,434                 |
| 10       | 361.2 Collection Sewers - Gravity                 | 14,244,870            | 14,298,619        | 14,331,046        | 14,354,502        | 14,463,513        | 14,519,451        | 14,576,178        | 14,633,204        | 14,690,267        | 14,745,812        | 14,803,054        | 14,859,464        | 14,899,846        | 14,570,756                |
| 11       | 362.2 Special Collecting Structures               | (4,539)               | (4,521)           | (4,504)           | (4,487)           | (4,469)           | (4,452)           | (4,434)           | (4,417)           | (4,400)           | (4,382)           | (4,365)           | (4,348)           | (4,330)           | (4,434)                   |
| 12       | 363.2 Services to Customers                       | 861,749               | 866,052           | 870,357           | 874,795           | 888,044           | 890,614           | 895,393           | 900,260           | 905,126           | 910,164           | 914,643           | 919,596           | 924,548           | 893,949                   |
| 13       | 364.2 Flow Measuring Devices                      | 363,781               | 375,804           | 387,832           | 397,860           | 409,857           | 421,020           | 433,047           | 445,082           | 457,134           | 469,175           | 479,788           | 488,742           | 500,877           | 433,077                   |
| 14       | 365.2 Flow Measuring Installations                | 102                   | 103               | 103               | 104               | 105               | 105               | 106               | 106               | 107               | 108               | 108               | 109               | 110               | 106                       |
| 15       | 389.2 Other Plant & Misc. Equipment               | (56)                  | (21)              | 13                | 48                | 27,351            | 27,587            | 27,822            | 28,057            | 28,293            | 28,528            | 28,764            | 28,999            | 29,234            | 19,586                    |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 17       | 353.3 Land & Land Rights                          |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 18       | 354.3 Structures & Improvements                   | 6,587,148             | 6,621,968         | 6,657,122         | 6,655,361         | 6,688,957         | 6,720,541         | 6,756,327         | 6,788,796         | 6,825,251         | 6,861,374         | 6,900,883         | 6,934,167         | 6,967,577         | 6,766,575                 |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | -                     | 876               | 1,751             | 2,627             | 3,503             | 4,379             | 5,254             | 6,130             | 7,006             | 7,881             | 8,756             | 9,631             | 10,506            | 5,725                     |
| 20       | 370.3 Receiving Wells                             | 262,552               | 264,243           | 265,934           | 267,625           | 269,317           | 271,008           | 272,699           | 274,390           | 276,081           | 277,772           | 279,473           | 281,171           | 282,866           | 272,703                   |
| 21       | 371.3 Pumping Equipment                           | 55,434                | 58,622            | 68,575            | 70,021            | 76,043            | 68,285            | 76,490            | 91,222            | 91,344            | 95,537            | 92,414            | 81,461            | 85,455            | 77,762                    |
| 22       | 389.3 Other Plant & Misc. Equipment               | 26,635                | 26,900            | 27,164            | 31,245            | 31,501            | 31,756            | 32,011            | 32,267            | 32,524            | 32,780            | 33,038            | 33,296            | 33,555            | 31,129                    |
| 23       | 398.3 Other Tangible Plant - Pumping              |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 25       | 353.4 Land & Land Rights                          |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 26       | 354.4 Structures & Improvements                   | 9,485,805             | 9,531,460         | 9,578,926         | 9,699,163         | 9,741,687         | 9,786,673         | 9,828,216         | 9,825,057         | 9,857,443         | 9,899,590         | 9,936,224         | 9,971,066         | 10,014,601        | 9,781,224                 |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 50,776                | 51,242            | 51,707            | 52,175            | 52,642            | 53,110            | 53,577            | 54,045            | 54,517            | 54,989            | 55,460            | 55,932            | 56,404            | 53,583                    |
| 28       | 380.4 Treatment & Disposal Equipment              | 6,407,897             | 6,461,268         | 6,517,044         | 6,075,540         | 6,265,723         | 6,316,303         | 6,363,069         | 6,415,056         | 6,423,809         | 6,477,212         | 6,520,313         | 6,574,243         | 6,632,465         | 6,419,226                 |
| 29       | 381.4 Plant Sewers                                | 61,013                | 69,140            | 77,283            | 91,683            | 98,442            | 106,556           | 114,680           | 121,834           | 129,953           | 136,594           | 141,927           | 142,193           | 150,020           | 110,871                   |
| 30       | 382.4 Outfall Sewer Lines                         | 770,671               | 772,654           | 774,638           | 779,788           | 781,770           | 783,752           | 784,523           | 786,510           | 788,497           | 790,484           | 792,471           | 794,154           | 796,140           | 784,312                   |
| 31       | 389.4 Other Plant & Misc. Equipment               | 5,343                 | 5,802             | 6,260             | 1,517             | 1,934             | 2,352             | 2,770             | 3,187             | 3,605             | 4,023             | 4,440             | 4,858             | 5,276             | 3,951                     |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 33       | 353.5 Land & Land Rights                          |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 34       | 354.5 Structures & Improvements                   | (3,938)               | (3,867)           | (3,796)           | (3,725)           | (3,654)           | (3,583)           | (3,512)           | (3,441)           | (3,370)           | (3,299)           | (3,228)           | (3,157)           | (3,086)           | (3,512)                   |
| 35       | 355.5 Power Generation Equipment                  | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 36       | 371.5 Pumping Equipment                           | (41,072)              | (40,702)          | (40,333)          | (39,963)          | (39,593)          | (39,224)          | (38,853)          | (38,482)          | (38,112)          | (37,742)          | (37,375)          | (37,006)          | (36,637)          | (39,492)                  |
| 37       | 374.5 Reuse Distribution Reservoirs               | 12,272                | 12,442            | 12,612            | 11,012            | 11,157            | 11,301            | 11,446            | 11,591            | 11,735            | 11,880            | 12,024            | 12,169            | 12,314            | 11,843                    |
| 38       | 380.5 Treatment & Disposal Equipment              | 2,553,832             | 2,577,433         | 2,601,035         | 2,624,636         | 2,648,242         | 2,671,193         | 2,694,795         | 2,718,398         | 2,742,001         | 2,765,604         | 2,789,207         | 2,812,809         | 2,836,412         | 2,695,046                 |
| 39       | 381.5 Plant Sewers                                | 1,712                 | 1,737             | 1,763             | 1,788             | 1,813             | 1,839             | 1,864             | 1,890             | 1,915             | 1,940             | 1,966             | 1,991             | 2,017             | 1,864                     |
| 40       | 389.5 Other Plant & Misc. Equipment               | 3,741                 | 3,771             | 3,800             | 3,830             | 3,859             | 3,889             | 3,918             | 3,948             | 3,977             | 4,006             | 4,036             | 4,065             | 4,095             | 3,918                     |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 42       | 352.6 Franchises                                  | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 43       | 353.6 Land & Land Rights                          | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 44       | 354.6 Structures & Improvements                   | 9,865                 | 9,955             | 10,044            | 10,134            | 10,223            | 10,313            | 10,405            | 10,496            | 10,588            | 10,680            | 10,771            | 10,863            | 10,956            | 10,407                    |
| 45       | 355.6 Power Generation Equipment                  | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 46       | 366.6 Reuse Services                              | 107,239               | 108,517           | 109,794           | 111,072           | 112,349           | 114,339           | 116,328           | 118,499           | 119,659           | 121,945           | 124,231           | 126,517           | 127,411           | 116,762                   |
| 47       | 367.6 Reuse Meters & Meter Installations          | 23,904                | 24,348            | 24,792            | 25,236            | 25,685            | 25,940            | 25,936            | 26,382            | 26,829            | 27,296            | 27,763            | 28,221            | 27,552            | 26,110                    |
| 48       | 371.6 Pumping Equipment                           | 3,469                 | 3,672             | 3,874             | 4,077             | (4,149)           | (3,915)           | (3,681)           | (3,447)           | (3,204)           | (2,949)           | (2,694)           | (2,910)           | (2,652)           | (1,116)                   |
| 49       | 375.6 Reuse Transmission & Distribution System    | 3,892,005             | 3,920,791         | 3,949,580         | 3,978,307         | 4,007,100         | 4,035,895         | 4,064,691         | 4,093,490         | 4,122,295         | 4,151,222         | 4,184,076         | 4,213,007         | 4,241,942         | 4,065,723                 |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       | 12,049                | 12,159            | 12,268            | 12,378            | 12,488            | 12,597            | 12,707            | 12,816            | 12,926            | 13,035            | 13,145            | 13,254            | 13,364            | 12,707                    |
| 51       | <b>GENERAL PLANT</b>                              |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 52       | 353.7 Land & Land Rights                          |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                         |
| 53       | 354.7 Structures & Improvements                   | 3,588,112             | 3,618,130         | 3,648,148         | 2,820,896         | 2,861,016         | 2,888,744         | 2,919,106         | 2,948,780         | 2,979,178         | 3,008,253         | 3,038,660         | 3,069,068         | 3,099,476         | 3,114,428                 |
| 54       | 390.7 Office Furniture & Equipment                | 113,685               | 113,875           | 114,064           | 101,641           | 101,778           | 101,915           | 102,055           | 102,194           | 102,333           | 102,473           | 102,612           | 102,736           | 102,860           | 104,940                   |
| 55       | 391.7 Transportation Equipment                    | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 56       | 392.7 Stores Equipment                            | 341                   | 355               | 369               | 383               | 397               | 412               | 426               | 440               | 454               | 468               | 482               | 497               | 511               | 426                       |
| 57       | 393.7 Tools, Shop & Garage Equipment              | 311,276               | 312,376           | 313,479           | 297,890           | 298,919           | 299,949           | 300,978           | 302,007           | 303,040           | 303,833           | 304,624           | 305,076           | 306,121           | 304,582                   |
| 58       | 394.7 Laboratory Equipment                        | 40,319                | 40,816            | 40,534            | 35,068            | 35,562            | 36,055            | 36,551            | 35,779            | 36,280            | 36,167            | 32,683            | 31,141            | 31,667            | 35,740                    |
| 59       | 395.7 Power Operated Equipment                    | (5,689)               | (5,022)           | (4,343)           | (4,598)           | (4,568)           | (5,022)           | (4,339)           | (3,892)           | (3,375)           | (5,012)           | (4,253)           | (3,495)           | (2,736)           | (4,334)                   |
| 60       | 396.7 Communication Equipment                     | 131,323               | 131,572           | 131,821           | 119,588           | 119,795           | 120,001           | 120,208           | 120,415           | 120,622           | 120,828           | 121,035           | 121,715           | 122,395           | 123,178                   |
| 61       | 397.7 Miscellaneous Equipment                     | 94,469                | 95,088            | 95,707            | 73,368            | 73,906            | 74,443            | 74,980            | 75,517            | 76,054            | 76,591            | 77,128            | 77,665            | 78,202            | 80,240                    |
| 62       | 398.7 Other Tangible Plant                        | 40,137                | 40,206            | 40,274            | 38,313            | 50,152            | 50,309            | 50,466            | 50,624            | 50,781            | 50,939            | 51,096            | 51,253            | 51,411            | 47,382                    |
| 63       |   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 64       | <b>TOTAL</b>                                      | <b>55,960,221</b>     | <b>56,321,476</b> | <b>56,671,984</b> | <b>55,615,809</b> | <b>56,239,022</b> | <b>56,578,237</b> | <b>56,937,608</b> | <b>57,260,205</b> | <b>57,557,683</b> | <b>57,912,393</b> | <b>58,259,144</b> | <b>58,582,900</b> | <b>58,930,775</b> | <b>57,140,576</b>         |

Schedule of Water and Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

| Line No. | Description   | Year-End Balance |               |
|----------|---|------------------|---------------|
|          |   | Water            | Wastewater    |
| 1        | Balance 12/31/15  | \$ 35,337,116    | \$ 42,526,764 |
| 2        | Additions   | 473,091          | (983,414)     |
| 3        | Retirements   |                  |               |
| 4        | Adjustments   |                  | -             |
| 5        | Adjustments - UIF Allocations   |                  |               |
| 6        |   |                  |               |
| 7        | Balance 12/31/16  | \$ 35,810,207    | \$ 41,543,350 |
| 8        | Additions   | 1,933,494        | 189,304       |
| 9        | Retirements   |                  |               |
| 10       | Adjustments - COA Docket No 20160101-WS   | 279,348          | 273,168       |
| 11       |   |                  |               |
| 12       | Balance 12/31/17  | \$ 38,023,049    | \$ 42,005,822 |
| 13       |   |                  |               |
| 14       | Additions   | (143,056)        | 1,817,570     |
| 15       | Retirements   |                  |               |
| 16       | Adjustments - Rounding  |                  | 1             |
| 17       | Balance 12/31/18  | \$ 37,879,993    | \$ 43,823,393 |
| 18       | Additions   | 5,197,275        | 1,970,207     |
| 19       | Retirements   |                  |               |
| 20       | Adjustments - Rounding  |                  |               |
| 21       |   |                  |               |
| 22       | Balance 12/31/19  | \$ 43,077,268    | \$ 45,793,600 |
| 23       |   |                  |               |
| 24       | (1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS            |                  |               |
| 25       | (2) Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per book: |                  |               |

Supporting Schedule: A-12

Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-12  
 Page 1 of 4  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account.

| Line No. | (1)<br>Description                           | TOTAL                        |                                  |                         |                                  | LUSI                           |                         |                                  |                                |
|----------|--|------------------------------|----------------------------------|-------------------------|----------------------------------|--------------------------------|-------------------------|----------------------------------|--------------------------------|
|          |  | (2)<br>Test Year Average Bal | (3)<br>Adjustments (Retirements) | (4)<br>Adjusted Average | (5)<br>Non-Used & Useful % Final | (6)<br>Non-Used & Amount Final | (7)<br>Adjusted Average | (8)<br>Non-Used & Useful % Final | (9)<br>Non-Used & Amount Final |
| 1        | <b>WATER</b>                                 |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 2        |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 3        | Plant Capacity Fees                          | 2,523,219                    |                                  | 2,523,219               |                                  |                                |                         |                                  |                                |
| 4        |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 5        | Line/Main Extension Fees                     | 2,711,848                    |                                  | 2,711,848               |                                  |                                |                         |                                  |                                |
| 6        |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 7        | Tapping & Meter Installation Fees            | 12,377,581                   |                                  | 12,377,581              |                                  |                                |                         |                                  |                                |
| 8        |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 9        | Contributed Lines                            | 15,744,146                   | (87,827)                         | 15,656,319              |                                  |                                |                         |                                  |                                |
| 10       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 11       | Other - Contributed Property/Connection Fees | 7,947,798                    |                                  | 7,947,798               |                                  |                                |                         |                                  |                                |
| 12       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 13       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 14       | <b>Total</b>                                 | <u>41,304,592</u>            | <u>(87,827)</u>                  | <u>41,216,765</u>       | N/A                              | <u>N/A</u>                     |                         |                                  |                                |
| 15       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 16       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 17       | <b>WASTEWATER</b>                            |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 18       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 19       | <b>Cash Contributions</b>                    |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 20       | Plant Capacity Fees                          | 2,608,087                    |                                  | 2,608,087               | (See page 2)                     | 879,184                        | 833,923                 | 28.00%                           | 233,498                        |
| 21       | Line/Main Extension Fees                     | 752,180                      |                                  | 752,180                 |                                  |                                |                         |                                  |                                |
| 22       | Tap Fees                                     | 3,593,499                    |                                  | 3,593,499               | (See page 2)                     | 6,753                          | 1,091,802               |                                  |                                |
| 23       | Other Fees                                   | 3,939,065                    |                                  | 3,939,065               |                                  |                                |                         |                                  |                                |
| 24       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 25       | <b>Contributed Property</b>                  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 26       | Contributed Lines                            | 17,431,197                   | (251,504)                        | 17,179,693              | (See page 2)                     |                                | 8,435,029               |                                  |                                |
| 27       | Wastewater Treatment Plant                   | 8,945,376                    |                                  | 8,945,376               | (See page 2)                     | 725,243                        | 2,590,152               | 28.00%                           | 725,243                        |
| 28       | Other Contributed Plant                      | 7,727,627                    | (501,716)                        | 7,225,911               | (See page 2)                     |                                | 2,168,839               |                                  |                                |
| 29       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 30       |  |                              |                                  |                         |                                  |                                |                         |                                  |                                |
| 31       | <b>Total</b>                                 | <u>44,997,031</u>            | <u>(753,220)</u>                 | <u>44,243,811</u>       |                                  | <u>1,611,180</u>               | <u>15,119,745</u>       |                                  | <u>958,741</u>                 |

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-12  
 Page 2 of 4  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-2

Explanation: Provide the average CIAC balance by account.

| (1)      | GOLDEN HILLS/CROWNWOOD                              |                  |                           | SANDALHAVEN             |                  |                           |                         |
|----------|---|------------------|---------------------------|-------------------------|------------------|---------------------------|-------------------------|
|          | (2)   | (3)              | (4)                       | (5)                     | (6)              | (7)                       |                         |
| Line No. | Description   | Adjusted Average | Non-Used & Useful % Final | Non-Used & Amount Final | Adjusted Average | Non-Used & Useful % Final | Non-Used & Amount Final |
| 1        | <b>WATER</b>  |                  |                           |                         |                  |                           |                         |
| 2        |   |                  |                           |                         |                  |                           |                         |
| 3        | <b>Plant Capacity Fees</b>                          |                  |                           |                         |                  |                           |                         |
| 4        |   |                  |                           |                         |                  |                           |                         |
| 5        | <b>Line/Main Extension Fees</b>                     |                  |                           |                         |                  |                           |                         |
| 6        |   |                  |                           |                         |                  |                           |                         |
| 7        | <b>Tapping &amp; Meter Installation Fees</b>        |                  |                           |                         |                  |                           |                         |
| 8        |   |                  |                           |                         |                  |                           |                         |
| 9        | <b>Contributed Lines</b>                            |                  |                           |                         |                  |                           |                         |
| 10       |   |                  |                           |                         |                  |                           |                         |
| 11       | <b>Other - Contributed Property/Connection Fees</b> |                  |                           |                         |                  |                           |                         |
| 12       |   |                  |                           |                         |                  |                           |                         |
| 13       |   |                  |                           |                         |                  |                           |                         |
| 14       | <b>Total</b>  |                  |                           |                         |                  |                           |                         |
| 15       |   |                  |                           |                         |                  |                           |                         |
| 16       |   |                  |                           |                         |                  |                           |                         |
| 17       | <b>WASTEWATER</b>                                   |                  |                           |                         |                  |                           |                         |
| 18       |   |                  |                           |                         |                  |                           |                         |
| 19       | <b>Cash Contributions</b>                           |                  |                           |                         |                  |                           |                         |
| 20       | Plant Capacity Fees                                 |                  |                           |                         | 1,334,614        | 48.38%                    | 645,686                 |
| 21       | Line/Main Extension Fees                            |                  |                           |                         |                  |                           |                         |
| 22       | Tap Fees  | 7,200            | 21.56%                    | 1,552                   | 10,751           | 48.38%                    | 5,201                   |
| 23       | Other Fees  |                  |                           |                         |                  |                           |                         |
| 24       |   |                  |                           |                         |                  |                           |                         |
| 25       | <b>Contributed Property</b>                         |                  |                           |                         |                  |                           |                         |
| 26       | Contributed Lines                                   |                  |                           |                         | 474,697          |                           |                         |
| 27       | Wastewater Treatment Plant                          |                  |                           |                         |                  |                           |                         |
| 28       | Other Contributed Plant                             |                  |                           |                         | 438,634          |                           |                         |
| 29       |   |                  |                           |                         |                  |                           |                         |
| 30       |   |                  |                           |                         |                  |                           |                         |
| 31       | <b>Total</b>  | <u>7,200</u>     |                           | <u>1,552</u>            | <u>2,258,696</u> |                           | <u>650,887</u>          |

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Schedule: A-12  
 Page 3 of 4  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>Description                          | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19     | (4)<br>Feb-19     | (5)<br>Mar-19     | (6)<br>Apr-19     | (7)<br>May-19     | (8)<br>Jun-19     | (9)<br>Jul-19     | (10)<br>Aug-19    | (11)<br>Sep-19    | (12)<br>Oct-19    | (13)<br>Nov-19    | (14)<br>Dec-19    | (15)<br>13-Month<br>Average Bal |
|----------|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| 1        | <b>WATER</b>                                |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 2        | CIAC-WTR RES CAP FEE                        | 1,977,118                   | 1,995,630         | 2,117,431         | 2,311,098         | 2,362,905         | 2,372,386         | 2,364,287         | 2,398,109         | 2,439,504         | 2,441,818         | 2,760,925         | 2,745,959         | 2,771,329         | 2,389,115                       |
| 3        | CIAC-WTR PLT MOD FEE                        | 134,104                     | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104           | 134,104                         |
| 4        | SUB-TOTAL PLANT FEES                        | 2,111,222                   | 2,129,734         | 2,251,535         | 2,445,202         | 2,497,009         | 2,506,490         | 2,498,391         | 2,532,213         | 2,573,608         | 2,575,922         | 2,895,029         | 2,880,063         | 2,905,433         | 2,523,219                       |
| 5        |   |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 6        | CIAC-WTR LINE EXT FEE                       | 2,037,606                   | 2,060,422         | 2,309,299         | 2,605,628         | 2,641,100         | 2,658,034         | 2,648,052         | 2,689,137         | 2,739,785         | 2,742,637         | 3,135,247         | 3,480,123         | 3,506,948         | 2,711,848                       |
| 7        |   |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 8        | CIAC-WTR.TRANS & DISTR MAINS                | 15,588,154                  | 15,588,154        | 15,588,154        | 15,615,938        | 15,615,938        | 15,799,577        | 15,799,577        | 15,843,774        | 15,843,774        | 15,847,716        | 15,847,716        | 15,847,716        | 15,847,716        | 15,744,146                      |
| 9        | SUB-TOTAL MAINS                             | 15,588,154                  | 15,588,154        | 15,588,154        | 15,615,938        | 15,615,938        | 15,799,577        | 15,799,577        | 15,843,774        | 15,843,774        | 15,847,716        | 15,847,716        | 15,847,716        | 15,847,716        | 15,744,146                      |
| 10       |   |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 11       | CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT | 107,322                     | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322           | 107,322                         |
| 12       | CIAC-WTR.STRUCT & IMPRV (WTR T P)           | 3,113,635                   | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635         | 3,113,635                       |
| 13       | CIAC-WTR.WELLS & SPRINGS                    | 812,849                     | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849           | 812,849                         |
| 14       | CIAC-SUPPLY MAINS                           | 151,163                     | 151,163           | 151,163           | 151,163           | 151,163           | 191,360           | 191,360           | 194,355           | 194,355           | 196,605           | 196,605           | 196,605           | 196,605           | 177,974                         |
| 15       | CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP       | 214,055                     | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055           | 214,055                         |
| 16       | CIAC-WTR.ELECTRIC PUMP EQUIP WTP            | 5,021                       | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021             | 5,021                           |
| 17       | CIAC-WTR.WATER TREATMENT EQPT               | 435,846                     | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846           | 435,846                         |
| 18       | CIAC-WTR.DIS RESV & STNDPIPES               | 1,022,046                   | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046         | 1,022,046                       |
| 19       | CIAC-WTR.HYDRANTS                           | 1,738,575                   | 1,738,575         | 1,738,575         | 1,751,190         | 1,751,190         | 1,821,578         | 1,821,578         | 1,843,928         | 1,843,928         | 1,888,627         | 1,888,627         | 1,888,627         | 1,888,627         | 1,815,663                       |
| 20       | CIAC- OTHER TANGIBLE PLT WATER              | 243,387                     | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387           | 243,387                         |
| 21       | SUB-TOTAL CONTRIBUTED PROPERTY              | 7,843,899                   | 7,843,899         | 7,843,899         | 7,856,514         | 7,856,514         | 7,967,099         | 7,967,099         | 7,992,444         | 7,992,444         | 8,039,393         | 8,039,393         | 8,039,393         | 8,039,393         | 7,947,798                       |
| 22       |   |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 23       | CIAC-WTR.SERVICE LINES                      | 3,442,420                   | 3,442,420         | 3,442,420         | 3,480,085         | 3,480,085         | 3,633,568         | 3,633,568         | 3,676,876         | 3,676,876         | 3,742,729         | 3,742,729         | 3,742,729         | 3,742,729         | 3,606,095                       |
| 24       | CIAC-WTR.METERS                             | 211,127                     | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127           | 211,127                         |
| 25       | CIAC-WTR.METER INSTALLATIONS                | 13,551                      | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551            | 13,551                          |
| 26       | CIAC-WATER-TAP                              | 8,130,893                   | 8,129,245         | 8,131,745         | 8,133,684         | 8,140,359         | 8,144,517         | 8,146,617         | 8,146,617         | 8,158,722         | 8,160,932         | 8,171,021         | 8,351,595         | 8,373,707         | 8,178,435                       |
| 27       | CIAC-WTR PLT MTR FEE                        | 312,106                     | 320,701           | 323,199           | 332,719           | 341,369           | 350,088           | 364,981           | 372,709           | 393,133           | 402,711           | 415,983           | 422,480           | 436,664           | 368,373                         |
| 28       | SUB-TOTAL TAPS & METERS                     | 12,110,097                  | 12,117,044        | 12,122,042        | 12,171,166        | 12,186,491        | 12,352,851        | 12,369,844        | 12,420,880        | 12,453,409        | 12,531,050        | 12,554,411        | 12,741,482        | 12,777,778        | 12,377,581                      |
| 29       |   |                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| 30       | <b>TOTAL WATER CIAC</b>                     | <b>39,690,978</b>           | <b>39,739,253</b> | <b>40,114,929</b> | <b>40,694,448</b> | <b>40,797,052</b> | <b>41,284,051</b> | <b>41,282,963</b> | <b>41,478,448</b> | <b>41,603,020</b> | <b>41,736,718</b> | <b>42,471,796</b> | <b>42,988,777</b> | <b>43,077,268</b> | <b>41,304,592</b>               |

Schedule of Contributions in Aid of Construction By Classification

Test Year Average Balance

Company: Utilities, Inc. of Florida

Schedule: A-12

Docket No.: 20200139-W5

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Page 4 of 4

Test Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

| Line No. | (1) Description                   | (2) Prior Year Dec-18 | (3) Jan-19        | (4) Feb-19        | (5) Mar-19        | (6) Apr-19        | (7) May-19        | (8) Jun-19        | (9) Jul-19        | (10) Aug-19       | (11) Sep-19       | (12) Oct-19       | (13) Nov-19       | (14) Dec-19       | (15) 13-Month Average Bal |
|----------|-----------------------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|
| 1        | <b>WASTEWATER</b>                 |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 2        | CIAC-SWR RES MGMT FEE             | 450                   | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450                       |
| 3        | CIAC-SWR RES CAP FEE              | 2,388,583             | 2,390,077         | 2,390,077         | 2,395,945         | 2,449,074         | 2,449,212         | 2,449,212         | 2,467,622         | 2,467,622         | 2,470,092         | 2,644,188         | 2,497,776         | 2,499,126         | 2,458,354                 |
| 4        | CIAC-SWR PLT MOD FEE              | 142,169               | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169           | 142,169                   |
| 5        | CIAC-SWR PLT METER FEE            | 5,694                 | 5,902             | 6,178             | 6,453             | 7,003             | 7,003             | 7,416             | 7,416             | 7,691             | 7,829             | 7,967             | 7,967             | 7,967             | 7,114                     |
| 6        | SUB-TOTAL PLANT FEES              | 2,536,896             | 2,538,598         | 2,538,874         | 2,545,017         | 2,598,696         | 2,598,834         | 2,599,247         | 2,617,657         | 2,617,932         | 2,620,540         | 2,794,774         | 2,648,362         | 2,649,712         | 2,608,087                 |
| 7        |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 8        | CIAC-SEWER LINE EXTENSION FEE     | 633,139               | 633,139           | 633,139           | 633,139           | 748,738           | 748,738           | 748,738           | 748,738           | 748,738           | 748,738           | 1,136,554         | 808,402           | 808,402           | 752,180                   |
| 9        |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 10       | CIAC-SERVICES TO CUSTOMERS        | 1,345,466             | 1,345,466         | 1,345,466         | 1,406,581         | 1,424,630         | 1,539,599         | 1,539,599         | 1,579,231         | 1,579,231         | 1,657,638         | 1,657,638         | 1,657,638         | 1,657,638         | 1,518,140                 |
| 11       | CIAC-SEWER-TAP                    | 2,093,889             | 2,093,889         | 2,095,239         | 2,069,395         | 2,069,395         | 2,069,395         | 2,069,395         | 2,069,845         | 2,069,845         | 2,069,845         | 2,069,845         | 2,069,845         | 2,069,845         | 2,075,359                 |
| 12       | SUB-TOTAL TAPS                    | 3,439,355             | 3,439,355         | 3,440,705         | 3,475,976         | 3,494,025         | 3,608,994         | 3,608,994         | 3,649,076         | 3,649,076         | 3,727,483         | 3,727,483         | 3,727,483         | 3,727,483         | 3,593,499                 |
| 13       |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 14       | CIAC-STRUCT/IMPRV RCLM            | (170)                 | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)             | (170)                     |
| 15       | CIAC-PUMP EQP RCLM WTP            | 13,970                | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970            | 13,970                    |
| 16       | CIAC-REUSE SERVICES               | 1,925,375             | 1,925,375         | 1,925,375         | 1,925,375         | 1,925,375         | 2,264,908         | 2,264,908         | 2,352,141         | 2,352,141         | 2,405,517         | 2,405,517         | 2,405,517         | 2,405,517         | 2,191,003                 |
| 17       | CIAC-REUSE DIST RESERVO           | 2,295                 | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295             | 2,295                     |
| 18       | CIAC-REUSE TRANSMISSION           | 1,687,578             | 1,687,578         | 1,687,578         | 1,687,578         | 1,687,578         | 1,687,578         | 1,687,578         | 1,687,578         | 1,687,578         | 1,749,267         | 1,749,267         | 1,749,267         | 1,749,267         | 1,706,559                 |
| 19       | CIAC-REUSE-TAP                    | 12,852                | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852            | 12,852                    |
| 20       | CIAC-REUSE MGMT FEE               | 450                   | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450               | 450                       |
| 21       | CIAC-REUSE RES CAP FEE            | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 22       | CIAC-REUSE PLT MTR FEE            | 11,852                | 11,852            | 11,852            | 11,852            | 11,852            | 11,852            | 11,852            | 12,402            | 12,402            | 12,402            | 12,402            | 12,402            | 12,402            | 12,106                    |
| 23       | SUB-TOTAL REUSE RES CAP FEE       | 3,654,202             | 3,654,202         | 3,654,202         | 3,654,202         | 3,654,202         | 3,993,735         | 3,993,735         | 4,081,518         | 4,081,518         | 4,196,583         | 4,196,583         | 4,196,583         | 4,196,583         | 3,939,065                 |
| 24       |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 25       | CIAC-FORCE MAINS                  | 2,178,219             | 2,178,219         | 2,178,219         | 2,178,219         | 2,217,163         | 2,226,505         | 2,226,505         | 2,226,505         | 2,226,505         | 2,226,505         | 2,226,505         | 2,226,505         | 2,226,505         | 2,210,929                 |
| 26       | CIAC-GRAVITY MAINS                | 13,314,448            | 13,314,448        | 13,314,448        | 13,400,720        | 13,534,272        | 13,762,272        | 13,762,272        | 13,866,852        | 13,866,852        | 13,866,852        | 13,866,852        | 13,866,852        | 13,866,852        | 13,661,846                |
| 27       | CIAC-SWR MANHOLES                 | 1,400,626             | 1,400,626         | 1,400,626         | 1,415,941         | 1,415,941         | 1,595,737         | 1,595,737         | 1,631,022         | 1,631,022         | 1,693,051         | 1,693,051         | 1,693,051         | 1,693,051         | 1,558,422                 |
| 28       | SUB-TOTAL MAINS                   | 16,893,293            | 16,893,293        | 16,893,293        | 16,994,880        | 17,167,376        | 17,584,514        | 17,584,514        | 17,724,379        | 17,724,379        | 17,786,408        | 17,786,408        | 17,786,408        | 17,786,408        | 17,431,197                |
| 29       |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 30       | CIAC-STRUCT/IMPRV TREATMENT PLANT | 7,828,468             | 7,828,468         | 7,828,468         | 7,141,419         | 7,141,419         | 7,375,166         | 7,375,166         | 7,375,166         | 7,375,166         | 7,375,166         | 7,375,166         | 7,375,166         | 7,375,166         | 7,443,813                 |
| 31       | CIAC-POWER GEN EQUIP TREAT PLT    | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 32       | CIAC- TREAT/DISP EQUIP LAGOON     | 137,077               | 137,077           | 137,077           | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 88,235            | 99,506                    |
| 33       | CIAC- TREAT/DISP EQUIP TRT PLT    | 1,386,771             | 1,386,771         | 1,386,771         | 1,265,527         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,401,187         | 1,387,425                 |
| 34       | CIAC- OUTFALL LINES               | 14,632                | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632            | 14,632                    |
| 35       | SUBTOTAL CONTRIBUTED WWTP         | 9,366,948             | 9,366,948         | 9,366,948         | 8,509,813         | 8,645,473         | 8,879,220         | 8,879,220         | 8,879,220         | 8,879,220         | 8,879,220         | 8,879,220         | 8,879,220         | 8,879,220         | 8,945,376                 |
| 36       |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 37       | CIAC - STRUCT/IMPRV COLLECTION    | 68,680                | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680            | 68,680                    |
| 38       | CIAC-STRUCT/IMPRV PUMP PLT LS     | 4,569,540             | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540         | 4,569,540                 |
| 39       | CIAC-STRCT/IMP GEN PLT            | 2,562,465             | 2,562,465         | 2,562,465         | 2,562,465         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,583,931         | 2,577,326                 |
| 40       | CIAC-POWER GEN EQUIP PUMP PLT     | -                     | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                         |
| 41       | CIAC-SPECIAL COLL STRUC           | 111,116               | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116           | 111,116                   |
| 42       | CIAC-PUMP EQP PUMP PLT            | -                     | -                 | -                 | -                 | 5,611             | 5,611             | 5,611             | 5,611             | 5,611             | 5,611             | 5,611             | 5,611             | 5,611             | 3,885                     |
| 43       | CIAC-OTHER PLT COLLECTION         | -                     | -                 | -                 | -                 | 25,092            | 25,092            | 25,092            | 25,092            | 25,092            | 25,092            | 25,092            | 25,092            | 25,092            | 17,371                    |
| 44       | CIAC-OTHER TANGIBLE PLT SEWER     | 374,955               | 374,955           | 374,955           | 374,955           | 381,822           | 381,822           | 381,822           | 381,822           | 381,822           | 381,822           | 381,822           | 381,822           | 381,822           | 379,709                   |
| 45       | SUB-TOTAL CONTRIBUTED PROPERTY    | 7,686,756             | 7,686,756         | 7,686,756         | 7,686,756         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,745,792         | 7,727,627                 |
| 46       |                                   |                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                           |
| 47       | <b>TOTAL WASTEWATER CIAC</b>      | <b>44,210,589</b>     | <b>44,212,291</b> | <b>44,213,917</b> | <b>43,499,783</b> | <b>44,054,302</b> | <b>45,159,827</b> | <b>45,160,240</b> | <b>45,446,380</b> | <b>45,446,655</b> | <b>45,704,764</b> | <b>46,266,814</b> | <b>45,792,250</b> | <b>45,793,600</b> | <b>44,997,031</b>         |

Schedule of Water and Wastewater Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019

Schedule: A-13  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

| Line No. | Description   | Year-End Balance |               |
|----------|---|------------------|---------------|
|          |   | Water            | Wastewater    |
| 1        | Balance 12/31/15  | \$ 18,558,765    | \$ 27,371,806 |
| 2        | Additions   | 153,318          | 996,170       |
| 3        | Retirements   |                  |               |
| 4        | Adjustments   |                  |               |
| 5        |   |                  |               |
| 6        |   |                  |               |
| 7        | Balance 12/31/16  | \$ 18,712,083    | \$ 28,367,976 |
| 8        | Additions   | 1,223,002        | 1,048,049     |
| 9        | Retirements   |                  |               |
| 10       | Adjustments - COA Docket No 20160101-WS   | (131,588)        | 196,749       |
| 11       |   |                  |               |
| 12       | Balance 12/31/17  | \$ 19,803,497    | \$ 29,612,774 |
| 13       | Additions   | 561,143          | 300,592       |
| 14       | Retirements   |                  |               |
| 15       | Adjustments   |                  |               |
| 16       |   |                  |               |
| 17       | Balance 12/31/18  | \$ 20,364,640    | \$ 29,913,366 |
| 18       | Additions   | 1,068,816        | 1,316,640     |
| 19       | Retirements   |                  |               |
| 20       | Adjustments - Rounding  |                  | (1)           |
| 21       |   |                  |               |
| 22       | Balance 12/31/19  | \$ 21,433,455    | \$ 31,230,006 |
| 23       |   |                  |               |
| 24       | (1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS            |                  |               |
| 25       | (2) Annual Report ending balances / beginning balances are incorrect. Balances reflected on this schedule are per books |                  |               |

Supporting Schedule: A-14

Recap Schedule: A-19

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-14  
 Page 1 of 4  
 Preparer: Deborah D. Swain

Explanation: Provide the average amortization of CIAC balance by account.

| Line No. | (1)<br>Description                | TOTAL                           |                    |                            |  | LUSI                                 |                            |                               |                                 |
|----------|-----------------------------------|---------------------------------|--------------------|----------------------------|--|--------------------------------------|----------------------------|-------------------------------|---------------------------------|
|          |                                   | (2)<br>Test Year<br>Average Bal | (3)<br>Adjustments | (4)<br>Adjusted<br>Average | (5)<br>Non-Used &<br>Useful %<br>Final | (6)<br>Non-Used &<br>Amount<br>Final | (7)<br>Adjusted<br>Average | (8)<br>Non-Used &<br>Useful % | (9)<br>NU&U Test Year<br>Amount |
| 1        | <b>WATER</b>                      |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 2        |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 3        | Plant Capacity Fees               | 158,940                         |                    | 158,940                    |  |                                      |                            |                               |                                 |
| 4        |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 5        | Line/Main Extension Fees          | 90,205                          |                    | 90,205                     |  |                                      |                            |                               |                                 |
| 6        |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 7        | Tapping & Meter Installation Fees | 4,480,341                       | (850)              | 4,479,491                  |  |                                      |                            |                               |                                 |
| 8        |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 9        | Contributed Lines                 | 9,160,107                       | (87,827)           | 9,072,280                  |  |                                      |                            |                               |                                 |
| 10       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 11       | Other - Contributed Property      | 7,004,012                       |                    | 7,004,012                  |  |                                      |                            |                               |                                 |
| 12       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 13       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 14       | <b>Total</b>                      | <u>20,893,605</u>               | <u>(88,677)</u>    | <u>20,804,928</u>          |  | <u>N/A</u>                           |                            |                               |                                 |
| 15       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 16       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 17       | <b>WASTEWATER</b>                 |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 18       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 19       | <b>Cash Contributions</b>         |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 20       | Plant Capacity Fees               | 348,602                         |                    | 348,602                    | (See page 2)                           | 119,227                              | 90,687                     | 28.00%                        | 25,392                          |
| 21       | Line/Main Extension Fees          | 15,874                          |                    | 15,874                     |  |                                      |                            |                               |                                 |
| 22       | Tap Fees                          | 1,876,423                       | (33,139)           | 1,843,284                  | (See page 2)                           | 721                                  | 818,706                    |                               |                                 |
| 23       | Other Fees                        | 740,425                         |                    | 740,425                    |  |                                      |                            |                               |                                 |
| 24       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 25       | <b>Contributed Property</b>       |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 26       | Contributed Lines                 | 12,024,089                      | (426,789)          | 11,597,300                 |  |                                      | 2,690,861                  |                               |                                 |
| 27       | Wastewater Treatment Plant        | 8,224,513                       | (544,745)          | 7,679,769                  | (See page 2)                           | 306,484                              | 1,094,585                  | 28.00%                        | 306,484                         |
| 28       | Other Contributed Plant           | 7,491,037                       | (1,213,175)        | 6,277,862                  |  |                                      | 502,925                    |                               |                                 |
| 29       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 30       |                                   |                                 |                    |                            |  |                                      |                            |                               |                                 |
| 31       | <b>Total</b>                      | <u>30,720,963</u>               | <u>(2,217,848)</u> | <u>28,503,115</u>          |  | <u>426,432</u>                       | <u>5,197,764</u>           |                               | <u>331,876</u>                  |

Recap Schedules: A-1, A-2



Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-14  
 Page 2 of 4  
 Preparer: Deborah D. Swain

| (1)      | GOLDEN HILLS/CROWNWOOD            |                  |                     | SANDALHAVEN           |                  |                     |                       |
|----------|-----------------------------------|------------------|---------------------|-----------------------|------------------|---------------------|-----------------------|
|          | (2)                               | (3)              | (4)                 | (5)                   | (6)              | (7)                 |                       |
| Line No. | Description                       | Adjusted Average | Non-Used & Useful % | NU&U Test Year Amount | Adjusted Average | Non-Used & Useful % | NU&U Test Year Amount |
| 1        | WATER                             |                  |                     |                       |                  |                     |                       |
| 2        |                                   |                  |                     |                       |                  |                     |                       |
| 3        | Plant Capacity Fees               |                  |                     |                       |                  |                     |                       |
| 4        |                                   |                  |                     |                       |                  |                     |                       |
| 5        | Line/Main Extension Fees          |                  |                     |                       |                  |                     |                       |
| 6        |                                   |                  |                     |                       |                  |                     |                       |
| 7        | Tapping & Meter Installation Fees |                  |                     |                       |                  |                     |                       |
| 8        |                                   |                  |                     |                       |                  |                     |                       |
| 9        | Contributed Lines                 |                  |                     |                       |                  |                     |                       |
| 10       |                                   |                  |                     |                       |                  |                     |                       |
| 11       | Other - Contributed Property      |                  |                     |                       |                  |                     |                       |
| 12       |                                   |                  |                     |                       |                  |                     |                       |
| 13       |                                   |                  |                     |                       |                  |                     |                       |
| 14       | Total                             |                  |                     |                       |                  |                     |                       |
| 15       |                                   |                  |                     |                       |                  |                     |                       |
| 16       |                                   |                  |                     |                       |                  |                     |                       |
| 17       | WASTEWATER                        |                  |                     |                       |                  |                     |                       |
| 18       |                                   |                  |                     |                       |                  |                     |                       |
| 19       | Cash Contributions                |                  |                     |                       |                  |                     |                       |
| 20       | Plant Capacity Fees               |                  |                     |                       | 193,954          | 48.38%              | 93,835                |
| 21       | Line/Main Extension Fees          |                  |                     |                       |                  |                     |                       |
| 22       | Tap Fees                          | 2,496            | 21.56%              | 538                   | 379              | 48.38%              | 183                   |
| 23       | Other Fees                        |                  |                     |                       |                  |                     |                       |
| 24       |                                   |                  |                     |                       |                  |                     |                       |
| 25       | Contributed Property              |                  |                     |                       |                  |                     | -                     |
| 26       | Contributed Lines                 |                  |                     |                       | 195,942          |                     |                       |
| 27       | Wastewater Treatment Plant        |                  |                     |                       | 266,177          |                     |                       |
| 28       | Other Contributed Plant           |                  |                     |                       | 259,283          |                     |                       |
| 29       |                                   |                  |                     |                       |                  |                     |                       |
| 30       |                                   |                  |                     |                       |                  |                     |                       |
| 31       | Total                             | 2,496            |                     | 538                   | 915,735          |                     | 94,018                |

Schedule of Accumulated Amortization - CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission  
 Schedule: A-14  
 Page 3 of 4  
 Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Explanation: Provide the ending balances and average amortization of CIAC, by classification for the prior year and the test year.

| Line No. | (1)<br>Description               | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19 | (4)<br>Feb-19 | (5)<br>Mar-19 | (6)<br>Apr-19 | (7)<br>May-19 | (8)<br>Jun-19 | (9)<br>Jul-19 | (10)<br>Aug-19 | (11)<br>Sep-19 | (12)<br>Oct-19 | (13)<br>Nov-19 | (14)<br>Dec-19 | (15)<br>13-Month<br>Average Bal |
|----------|----------------------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------------------------|
| 1        | <b>WATER</b>                     |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 2        | ACC AMORT WATER RES CAP FEE-NC   | 95,059                      | 99,216        | 103,628       | 108,442       | 113,365       | 118,308       | 123,233       | 128,229       | 133,312        | 138,399        | 143,514        | 149,235        | 155,009        | 123,765                         |
| 3        | ACC AMORT WATER PLT MOD FEE-NC   | 33,499                      | 33,778        | 34,058        | 34,337        | 34,616        | 34,896        | 35,175        | 35,454        | 35,734         | 36,013         | 36,293         | 36,572         | 36,851         | 35,175                          |
| 4        | SUB-TOTAL PLANT FEES             | 128,558                     | 132,994       | 137,686       | 142,779       | 147,981       | 153,204       | 158,408       | 163,683       | 169,046        | 174,412        | 179,807        | 185,807        | 191,860        | 158,940                         |
| 5        |                                  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 6        | CIAC-WTR LINE EXT FEE            | 58,265                      | 62,558        | 67,369        | 72,797        | 78,299        | 83,837        | 89,354        | 94,956        | 100,664        | 106,378        | 112,125        | 119,376        | 126,682        | 90,205                          |
| 7        |                                  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 8        | ACC AMORT TRANS & DISTR MAINS    | 8,977,138                   | 9,007,406     | 9,037,674     | 9,067,996     | 9,098,318     | 9,128,997     | 9,159,676     | 9,190,441     | 9,221,205      | 9,251,977      | 9,282,750      | 9,313,522      | 9,344,294      | 9,160,107                       |
| 9        | SUB-TOTAL MAINS                  | 8,977,138                   | 9,007,406     | 9,037,674     | 9,067,996     | 9,098,318     | 9,128,997     | 9,159,676     | 9,190,441     | 9,221,205      | 9,251,977      | 9,282,750      | 9,313,522      | 9,344,294      | 9,160,107                       |
| 10       |                                  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 11       | ACC AMORT-ORGANIZATION           | 2,606                       | 2,606         | 2,606         | 2,606         | 2,606         | 2,606         | 2,606         | 2,606         | 2,606          | 2,606          | 2,606          | 2,606          | 2,606          | 2,606                           |
| 12       | ACC AMORT STRUCT & IMPRV SRC     | 78,694                      | 78,974        | 79,254        | 79,534        | 79,814        | 80,095        | 80,375        | 80,655        | 80,935         | 81,216         | 81,496         | 81,776         | 82,056         | 80,375                          |
| 13       | ACC AMORT STRUCT & IMPRV - WTP   | 2,714,017                   | 2,722,147     | 2,730,276     | 2,738,406     | 2,746,536     | 2,754,665     | 2,762,795     | 2,770,925     | 2,779,054      | 2,787,184      | 2,795,313      | 2,803,443      | 2,811,573      | 2,762,795                       |
| 14       | ACC AMORT WELLS & SPRINGS        | 767,403                     | 769,661       | 771,919       | 774,176       | 776,434       | 778,692       | 780,950       | 783,208       | 785,466        | 787,724        | 789,982        | 792,240        | 794,498        | 780,950                         |
| 15       | ACC AMORT SUPPLY MAINS           | 31,436                      | 31,750        | 32,063        | 32,377        | 32,690        | 33,115        | 33,541        | 33,974        | 34,408         | 34,848         | 35,287         | 35,727         | 36,167         | 33,645                          |
| 16       | ACC AMORT ELECTRIC PUMP EQUIP    | 175,392                     | 176,284       | 177,176       | 178,068       | 178,960       | 179,851       | 180,743       | 181,635       | 182,527        | 183,419        | 184,311        | 185,203        | 185,831        | 180,723                         |
| 17       | ACC AMORT ELEC PUMP EQP W        | 3,662                       | 3,673         | 3,683         | 3,694         | 3,705         | 3,715         | 3,726         | 3,737         | 3,748          | 3,758          | 3,769          | 3,780          | 3,746          | 3,723                           |
| 18       | ACC AMORT WATER TREATMENT EQPT   | 436,693                     | 438,344       | 439,995       | 441,646       | 443,297       | 444,948       | 446,599       | 448,250       | 449,901        | 451,551        | 453,202        | 454,853        | 455,785        | 446,543                         |
| 19       | ACC AMORT DIS RESV & STNDPIPES   | 952,683                     | 954,985       | 957,287       | 959,588       | 961,890       | 964,192       | 966,494       | 968,796       | 971,098        | 973,400        | 975,702        | 978,004        | 980,306        | 966,494                         |
| 20       | ACC AMORT HYDRANTS               | 870,473                     | 873,687       | 876,901       | 880,138       | 883,374       | 886,610       | 890,109       | 893,517       | 896,925        | 900,416        | 903,907        | 907,398        | 910,889        | 890,344                         |
| 21       | ACC AMORT OTHER TANG PLT WATER   | 843,666                     | 845,694       | 847,723       | 849,751       | 851,779       | 853,807       | 855,836       | 857,864       | 859,892        | 861,920        | 863,949        | 865,977        | 867,727        | 855,814                         |
| 22       | SUB-TOTAL CONTRIBUTED PROPERTY   | 6,876,725                   | 6,897,805     | 6,918,883     | 6,939,984     | 6,961,085     | 6,982,428     | 7,003,774     | 7,025,167     | 7,046,560      | 7,068,042      | 7,089,524      | 7,111,007      | 7,131,184      | 7,004,012                       |
| 23       |                                  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 24       | ACC AMORT SERVICE LINES          | 1,729,292                   | 1,736,464     | 1,743,636     | 1,750,886     | 1,758,136     | 1,765,706     | 1,773,276     | 1,780,936     | 1,788,597      | 1,796,394      | 1,804,191      | 1,811,989      | 1,819,543      | 1,773,773                       |
| 25       | ACC AMORT METERS                 | 129,841                     | 130,721       | 131,601       | 132,480       | 133,360       | 134,240       | 135,119       | 135,999       | 136,879        | 137,759        | 138,638        | 139,518        | 140,398        | 135,119                         |
| 26       | ACC AMORT METER INSTALLATIONS    | 6,539                       | 6,595         | 6,652         | 6,708         | 6,765         | 6,821         | 6,877         | 6,934         | 6,990          | 7,047          | 7,103          | 7,160          | 7,316          | 6,885                           |
| 27       | ACC AMORT WATER CIAC TAP         | 2,404,286                   | 2,421,222     | 2,438,163     | 2,455,108     | 2,472,068     | 2,489,035     | 2,506,008     | 2,522,980     | 2,539,977      | 2,556,979      | 2,574,002      | 2,591,402      | 2,608,847      | 2,506,160                       |
| 28       | ACC AMORT WATER PLT METER FEE-NC | 53,996                      | 54,665        | 55,338        | 56,031        | 56,742        | 57,471        | 58,232        | 59,008        | 59,827         | 60,666         | 61,533         | 62,413         | 63,331         | 58,404                          |
| 29       | SUB-TOTAL TAPS & METERS          | 4,323,954                   | 4,349,667     | 4,375,390     | 4,401,213     | 4,427,071     | 4,453,273     | 4,479,512     | 4,505,857     | 4,532,270      | 4,558,845      | 4,585,467      | 4,612,482      | 4,639,435      | 4,480,341                       |
| 30       |                                  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 31       | TOTAL WATER CIAC AMORTIZATION    | 20,364,640                  | 20,450,430    | 20,537,002    | 20,624,769    | 20,712,754    | 20,801,739    | 20,890,724    | 20,980,104    | 21,069,745     | 21,159,654     | 21,249,673     | 21,342,194     | 21,433,455     | 20,893,605                      |

Schedule of Accumulated Amortization - CIAC  
 Test Year Average Balance - Water and Wastewater

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Explanation: Provide the ending balances and average amortization of CIAC, by classification for the prior year and the test year.

| Line No. | (1)<br>Description                     | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19 | (4)<br>Feb-19 | (5)<br>Mar-19 | (6)<br>Apr-19 | (7)<br>May-19 | (8)<br>Jun-19 | (9)<br>Jul-19 | (10)<br>Aug-19 | (11)<br>Sep-19 | (12)<br>Oct-19 | (13)<br>Nov-19 | (14)<br>Dec-19 | (15)<br>13-Month<br>Average Bal |
|----------|--|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------------------------|
| 1        | <b>WASTEWATER</b>                      |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 2        | ACC AMORT SWR MGMT FEE-                | 9                           | 10            | 11            | 12            | 13            | 14            | 15            | 16            | 17             | 18             | 19             | 20             | 21             | 15                              |
| 3        | ACC AMORT SEWER RES CAP FEE - NC       | 281,375                     | 286,355       | 291,334       | 294,793       | 299,895       | 304,998       | 310,101       | 315,241       | 320,382        | 325,528        | 330,674        | 335,822        | 341,029        | 310,579                         |
| 4        | ACC AMORT SEWER PLT MOD FEE - NC       | 36,004                      | 36,301        | 36,597        | 36,893        | 37,189        | 37,485        | 37,782        | 38,078        | 38,374         | 38,670         | 38,966         | 39,263         | 39,559         | 37,782                          |
| 5        | ACC AMORT SWR PLT MTR F                | 140                         | 152           | 165           | 178           | 193           | 208           | 223           | 238           | 254            | 271            | 287            | 304            | 321            | 226                             |
| 6        | SUB-TOTAL PLANT FEES                   | 317,528                     | 322,818       | 328,107       | 331,876       | 337,290       | 342,705       | 348,121       | 353,573       | 359,027        | 364,487        | 369,946        | 375,409        | 380,930        | 348,602                         |
| 7        |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 8        | ACC AMORT SWR LINE EXT                 | 7,117                       | 8,436         | 9,755         | 11,074        | 12,634        | 14,194        | 15,754        | 17,314        | 18,873         | 20,433         | 21,993         | 23,553         | 25,237         | 15,874                          |
| 9        |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 10       | ACC AMORT SEWAGE SERVICE LINES         | 572,281                     | 574,754       | 577,227       | 579,833       | 594,380       | 597,279       | 600,177       | 603,162       | 606,148        | 609,305        | 612,462        | 615,620        | 618,777        | 597,031                         |
| 11       | ACC AMORT SEWER TAP                    | 1,265,281                   | 1,269,643     | 1,274,008     | 1,262,914     | 1,267,226     | 1,271,537     | 1,275,848     | 1,280,160     | 1,284,472      | 1,288,785      | 1,293,097      | 1,297,409      | 1,301,721      | 1,279,392                       |
| 12       | SUB-TOTAL TAPS                         | 1,837,562                   | 1,844,397     | 1,851,235     | 1,842,747     | 1,861,606     | 1,868,816     | 1,876,025     | 1,883,322     | 1,890,620      | 1,898,090      | 1,905,559      | 1,913,029      | 1,920,498      | 1,876,423                       |
| 13       |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 14       | ACC AMORTSTRUCT/IMPRV REUSE            | 5,670                       | 5,670         | 5,669         | 5,669         | 5,668         | 5,668         | 5,667         | 5,667         | 5,666          | 5,666          | 5,666          | 5,665          | 5,320          | 5,641                           |
| 15       | ACC AMORT PUMP EQP RCLM                | 1,552                       | 1,617         | 1,682         | 1,746         | 1,811         | 1,876         | 1,940         | 2,005         | 2,070          | 2,134          | 2,199          | 2,264          | 2,328          | 1,940                           |
| 16       | ACC AMORT-REUSE SERVICES               | 539,888                     | 543,900       | 547,911       | 551,922       | 555,933       | 560,652       | 565,370       | 570,271       | 575,171        | 580,182        | 585,194        | 590,205        | 595,217        | 566,294                         |
| 17       | ACC AMORT-REUSE DIST RE                | 315                         | 321           | 326           | 331           | 336           | 341           | 346           | 352           | 357            | 362            | 367            | 372            | 377            | 346                             |
| 18       | ACC AMORT-REUSE TRANS D                | 144,209                     | 147,486       | 150,762       | 154,039       | 157,316       | 160,593       | 163,870       | 167,147       | 170,423        | 173,820        | 177,217        | 180,613        | 184,010        | 163,962                         |
| 19       | ACC AMORT-REUSE TAP                    | 836                         | 863           | 890           | 916           | 943           | 970           | 997           | 1,024         | 1,050          | 1,077          | 1,104          | 1,131          | 1,157          | 997                             |
| 20       | ACC AMORT-MGMT FEE-NC                  | 66                          | 67            | 68            | 69            | 69            | 70            | 71            | 72            | 73             | 74             | 75             | 76             | 77             | 71                              |
| 21       | ACC AMORT REUSE RES CAP                | 1                           | 1             | 1             | 1             | 1             | 1             | 1             | 1             | 1              | 1              | 1              | 1              | 0              | 1                               |
| 22       | ACC AMORT REUSE PLT MTR                | 1,023                       | 1,047         | 1,072         | 1,097         | 1,121         | 1,146         | 1,171         | 1,197         | 1,222          | 1,248          | 1,274          | 1,300          | 1,326          | 1,173                           |
| 23       | SUB-TOTAL REUSE                        | 693,560                     | 700,972       | 708,381       | 715,790       | 723,198       | 731,317       | 739,433       | 747,736       | 756,033        | 764,564        | 773,097        | 781,627        | 789,812        | 740,425                         |
| 24       |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 25       | ACC AMORT-SEWER FORCE MAINS            | 1,273,842                   | 1,279,893     | 1,285,943     | 1,291,994     | 1,325,203     | 1,331,387     | 1,337,572     | 1,343,757     | 1,349,942      | 1,356,126      | 1,362,311      | 1,368,496      | 1,374,681      | 1,329,319                       |
| 26       | ACC AMORT-SEWER GRAVITY MAINS          | 9,808,138                   | 9,832,752     | 9,857,365     | 9,882,139     | 9,992,464     | 10,017,905    | 10,043,347    | 10,068,982    | 10,094,617     | 10,120,252     | 10,145,887     | 10,171,521     | 10,197,156     | 10,017,887                      |
| 27       | ACC AMORT-SWR MANHOLES                 | 652,664                     | 656,395       | 660,126       | 663,900       | 667,673       | 671,946       | 676,219       | 680,590       | 684,961        | 689,505        | 694,048        | 698,591        | 702,863        | 676,883                         |
| 28       | SUB-TOTAL MAINS                        | 11,734,644                  | 11,769,040    | 11,803,434    | 11,838,033    | 11,985,340    | 12,021,238    | 12,057,138    | 12,093,329    | 12,129,520     | 12,165,883     | 12,202,246     | 12,238,608     | 12,274,700     | 12,024,089                      |
| 29       |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 30       | ACC AMORT-STRUCT/IMPRV TREATMENT PLANT | 6,996,217                   | 7,016,657     | 7,037,097     | 6,878,151     | 6,896,797     | 6,916,053     | 6,935,309     | 6,954,566     | 6,973,822      | 6,993,078      | 7,012,335      | 7,031,591      | 7,050,818      | 6,976,284                       |
| 31       | ACC AMORT PWR GEN EQP TREAT            | 0                           | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | -                               |
| 32       | ACC AMORT- TREAT/DISP EQUIP LAGOON     | 141,458                     | 142,093       | 142,727       | 70,784        | 71,192        | 71,600        | 72,009        | 72,417        | 72,825         | 73,234         | 73,642         | 74,050         | 76,970         | 88,846                          |
| 33       | ACC AMORT- TREAT/DISP EQUIP TRT PLT    | 1,319,010                   | 1,325,431     | 1,331,851     | 981,987       | 1,097,037     | 1,103,524     | 1,110,011     | 1,116,498     | 1,122,985      | 1,129,472      | 1,135,959      | 1,142,446      | 1,148,933      | 1,158,857                       |
| 34       | ACC AMORT- OUTFALL LINE                | 282                         | 323           | 363           | 404           | 445           | 485           | 526           | 567           | 607            | 648            | 688            | 729            | 770            | 526                             |
| 35       | SUBTOTAL CONTRIBUTED WWTP              | 8,456,967                   | 8,484,504     | 8,512,038     | 7,931,326     | 8,065,471     | 8,091,662     | 8,117,855     | 8,144,048     | 8,170,239      | 8,196,432      | 8,222,624      | 8,248,816      | 8,276,691      | 8,224,513                       |
| 36       |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 37       | ACC AMORT ORGANIZATION                 | (140,435)                   | (140,435)     | (140,435)     | (140,435)     | (140,435)     | (140,435)     | (140,435)     | (140,435)     | (140,435)      | (140,435)      | (140,435)      | (140,435)      | (140,435)      | (140,435)                       |
| 38       | ACC AMORT-STRUCT/IMPRV COLLECTION      | 34,092                      | 34,271        | 34,450        | 34,630        | 34,809        | 34,988        | 35,168        | 35,347        | 35,526         | 35,706         | 35,885         | 36,064         | 36,243         | 35,168                          |
| 39       | ACC AMORT-STRUCT/IMPRV PUMP PLT LS     | 3,550,255                   | 3,565,487     | 3,580,719     | 3,595,951     | 3,611,182     | 3,626,414     | 3,641,646     | 3,656,878     | 3,672,110      | 3,687,341      | 3,702,573      | 3,717,805      | 3,733,037      | 3,641,646                       |
| 40       | ACC AMORT-STRCT/IMP GEN PLT            | 3,381,766                   | 3,388,456     | 3,395,147     | 2,981,363     | 3,002,110     | 3,008,856     | 3,015,603     | 3,022,350     | 3,029,096      | 3,035,843      | 3,042,589      | 3,049,336      | 3,056,082      | 3,108,354                       |
| 41       | ACC AMORT PWR GEN EQP COLL             | 0                           | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | -                               |
| 42       | ACC AMORT SPCL COLL STR                | 62,380                      | 62,588        | 62,797        | 63,005        | 63,214        | 63,422        | 63,631        | 63,839        | 64,048         | 64,256         | 64,465         | 64,673         | 64,882         | 63,631                          |
| 43       | ACC AMORT PUMP EQP PUMP PLT            | 0                           | 0             | 0             | 0             | 4,070         | 4,096         | 4,122         | 4,148         | 4,174          | 4,200          | 4,226          | 4,252          | 4,278          | 2,890                           |
| 44       | ACC AMORT OTH PLT COLLECTION           | 0                           | 0             | 0             | 0             | 20,743        | 20,859        | 20,975        | 21,092        | 21,208         | 21,324         | 21,440         | 21,556         | 21,672         | 14,682                          |
| 45       | ACC AMORT- OTHER TANG PLT SEWER        | 741,430                     | 744,555       | 747,680       | 750,804       | 760,796       | 763,978       | 767,160       | 770,342       | 773,523        | 776,705        | 779,887        | 783,069        | 786,379        | 765,101                         |
| 46       | SUB-TOTAL CONTRIBUTED PROPERTY         | 7,629,488                   | 7,654,922     | 7,680,358     | 7,285,318     | 7,356,489     | 7,382,178     | 7,407,870     | 7,433,561     | 7,459,250      | 7,484,940      | 7,510,630      | 7,536,320      | 7,562,010      | 7,491,037                       |
| 47       |  |                             |               |               |               |               |               |               |               |                |                |                |                |                |                                 |
| 48       | TOTAL WASTEWATER CIAC AMORTIZATION     | 30,676,866                  | 30,785,089    | 30,893,308    | 29,956,164    | 30,342,028    | 30,452,110    | 30,562,196    | 30,672,883    | 30,783,562     | 30,894,829     | 31,006,095     | 31,117,362     | 31,230,006     | 30,720,963                      |

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: A-15

Docket No.: 20200139-WS

Page 1 of 1

Schedule Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

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Line  
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket
- 2 #031006-WS.

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019

Schedule: A-16  
Page 1 of 1  
Preparer: Deborah D. Swain

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

| Line No. | Description  | Year-End Balance |            |
|----------|--|------------------|------------|
|          |  | Water            | Wastewater |
| 1        | Balance 12/31/15 per books Consolidated Rate Case  | 37,756           | N/A        |
| 2        | Additions  |                  |            |
| 3        | Retirements  |                  |            |
| 4        | Adjustments  |                  |            |
| 5        |  |                  |            |
| 6        | Balance 12/31/16   | 37,756           | -          |
| 7        | Additions  |                  |            |
| 8        | Adjustments - Rounding   |                  |            |
| 9        | Adjustments / Amortization   | (2,304)          |            |
| 10       |  |                  |            |
| 11       | Balance 12/31/17   | 35,452           | -          |
| 12       | Additions  |                  |            |
| 13       | Retirements  |                  |            |
| 14       | Adjustments  |                  |            |
| 15       |  |                  |            |
| 16       | Balance 12/31/18   | 35,452           | -          |
| 17       | Additions  |                  |            |
| 18       | Retirements  |                  |            |
| 19       | Adjustments  |                  |            |
| 20       |  |                  |            |
| 21       | Balance 12/31/19   | <b>35,452</b>    | -          |
| 22       |  |                  |            |
| 23       | (1) Rate base was last established for historical year 2015 in PSC-2017-0361-FOF-WS and PSC-2019-0363-PAA-WS |                  |            |
| 24       |  |                  |            |
| 25       | <u>TEST YEAR AVERAGE BALANCE</u>   |                  |            |
| 26       |  |                  |            |
| 27       | Beginning Balance - December 31, 2018  | 35,452           | N/A        |
| 28       | January  | 35,452           |            |
| 29       | February   | 35,452           |            |
| 30       | March  | 35,452           |            |
| 31       | April  | 35,452           |            |
| 32       | May  | 35,452           |            |
| 33       | June   | 35,452           |            |
| 34       | July   | 35,452           |            |
| 35       | August   | 35,452           |            |
| 36       | September  | 35,452           |            |
| 37       | October  | 35,452           |            |
| 38       | November   | 35,452           |            |
| 39       | Ending Balance December 31, 2019   | 35,452           |            |
| 40       |  |                  |            |
| 41       | Average Test Year Balance - 13 Months  | <b>35,452</b>    | N/A        |

Recap Schedules: A-1, A-2

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Schedule: A-17  
 Page 1 of 1  
 Preparer: Deborah D. Swain  
 Recap Schedule: A-1, A-2

**Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.**

| Line No |   |   | Water               | Sewer               | 13-Month Avg        |
|---------|---|---|---------------------|---------------------|---------------------|
| 1       | <b>Final Rates</b>  |   |                     |                     |                     |
| 2       | Current and Accrued Assets:   |   |                     |                     |                     |
| 3       | Cash  | A | 32,412              | 41,164              | 73,576              |
| 4       | Accounts and Notes Receivable, Less provision for Uncollectible Accounts                    | A | 1,912,140           | 2,428,400           | 4,340,540           |
| 5       | Material and Supplies   | B | 44,931              | 58,398              | 103,329             |
| 6       | Miscellaneous current and accrued assets  | C | 10,352              | 9,501               | 19,853              |
| 7       | Unamortized Rate Case Expense (prior) (See adjustment A-3)                                  | C |                     |                     |                     |
| 8       | Miscellaneous Deferred Debits   | C | 927,026             | 850,900             | 1,777,926           |
| 9       |   |   |                     |                     |                     |
| 10      | Less: Current and Accrued Liabilities and Credits   |   |                     |                     |                     |
| 11      | Accounts Payable  | C | (725,458)           | (665,884)           | (1,391,342)         |
| 12      | Accrued Taxes   | C | (407,972)           | (374,469)           | (782,441)           |
| 13      | Accrued Interest  | C | (41,149)            | (37,770)            | (78,919)            |
| 14      | Miscellaneous Current and Accrued Liabilities and Credits                                   | C | (7,469)             | (6,856)             | (14,325)            |
| 15      |   |   |                     |                     |                     |
| 16      |   |   |                     |                     |                     |
| 17      | <b>Equals working capital (Balance Sheet Approach)</b>                                      |   | <b>\$ 1,744,813</b> | <b>\$ 2,303,384</b> | <b>\$ 4,048,197</b> |
| 18      |   |   |                     |                     |                     |
| 19      | <b>Note: Schedule reflects test year working capital prior to adjustments listed on A-3</b> |   |                     |                     |                     |

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Explanation: Provide a balance sheet for years requested.  
 Provide same for historical base or intermediate years, if  
 not already shown.

Schedule A-18  
 Page 1 of 2  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>ASSETS                          | (2)<br>Prior Year<br>Ended 12/31/2018 | (3)<br>Test Year<br>Ended 12/31/2019 | (4)<br>13-Month<br>Average Bal. | (5)<br>Adjustments | (6)<br>Adjusted<br>Average |
|----------|--|---------------------------------------|--------------------------------------|---------------------------------|--------------------|----------------------------|
| 1        | Utility Plant in Service               | 249,702,185                           | 260,031,558                          | 254,034,042                     |                    | 254,034,042                |
| 2        | Construction Work in Progress          | 968,129                               | 2,580,696                            | 2,023,639                       |                    | 2,023,639                  |
| 3        | Plant Held for Future Use              | 242,963                               | 242,963                              | 242,963                         |                    | 242,963                    |
| 4        | Other Utility Plant Adjustments        | 1,375,434                             | 1,390,771                            | 1,381,154                       |                    | 1,381,154                  |
| 5        | <b>GROSS UTILITY PLANT</b>             | <b>252,288,711</b>                    | <b>264,245,988</b>                   | <b>257,681,798</b>              | <b>0</b>           | <b>257,681,798</b>         |
| 6        | Less: Accumulated Depreciation         | (105,572,374)                         | (112,283,913)                        | (108,538,355)                   |                    | (108,538,355)              |
| 7        |  |                                       |                                      |                                 |                    |                            |
| 8        | <b>NET UTILITY PLANT</b>               | <b>146,716,337</b>                    | <b>151,962,075</b>                   | <b>149,143,443</b>              | <b>0</b>           | <b>149,143,443</b>         |
| 9        |  |                                       |                                      |                                 |                    |                            |
| 10       | Cash                                   | 3,000                                 | 3,000                                | 73,576                          |                    | 73,576                     |
| 11       | Accounts Receivable (net)              | 4,130,665                             | 4,295,697                            | 4,340,540                       |                    | 4,340,540                  |
| 12       | Notes Receivable                       | 0                                     | 0                                    | 0                               |                    | 0                          |
| 13       | Accounts Receivable - Associated Cos.  | 28,412,105                            | 31,188,735                           | 30,175,504                      |                    | 30,175,504                 |
| 14       | Accounts Receivable - Other            | 0                                     | 0                                    | 0                               |                    | 0                          |
| 15       | Accrued Interest Receivable            | 0                                     | 0                                    | 0                               |                    | 0                          |
| 16       | Materials & Supplies                   | 101,304                               | 127,623                              | 103,329                         |                    | 103,329                    |
| 17       | Misc Current & Accrued Assets          | 21,990                                | 17,716                               | 19,853                          |                    | 19,853                     |
| 18       |  |                                       |                                      |                                 |                    |                            |
| 19       | <b>TOTAL CURRENT ASSETS</b>            | <b>32,669,064</b>                     | <b>35,632,771</b>                    | <b>34,712,802</b>               | <b>0</b>           | <b>34,712,802</b>          |
| 20       |  |                                       |                                      |                                 |                    |                            |
| 21       | Net nonutility property                |                                       |                                      |                                 |                    |                            |
| 22       | Unamortized Debt Discount & Exp.       |                                       |                                      |                                 |                    |                            |
| 23       | Prelim. Survey & Investigation Charges |                                       |                                      |                                 |                    |                            |
| 24       | Clearing Accounts                      |                                       |                                      |                                 |                    |                            |
| 25       | Other Rate Case Expense                | 846,340                               | 491,572                              | 653,304                         |                    | 653,304                    |
| 26       | Other Miscellaneous Deferred Debits    | 1,170,104                             | 1,891,244                            | 1,777,926                       |                    | 1,777,926                  |
| 27       | Accum. Deferred Income Taxes           |                                       |                                      |                                 |                    |                            |
| 28       |  |                                       |                                      |                                 |                    |                            |
| 29       | <b>TOTAL OTHER ASSETS</b>              | <b>2,016,445</b>                      | <b>2,382,816</b>                     | <b>2,431,230</b>                | <b>0</b>           | <b>2,431,230</b>           |
| 30       |  |                                       |                                      |                                 |                    |                            |
| 31       | <b>TOTAL ASSETS</b>                    | <b>181,401,846</b>                    | <b>189,977,662</b>                   | <b>186,287,474</b>              | <b>0</b>           | <b>186,287,474</b>         |
| 32       |  |                                       |                                      |                                 |                    |                            |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
 Page 2 of 2  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>ASSETS                          | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19      | (4)<br>Feb-19      | (5)<br>Mar-19      | (6)<br>Apr-19      | (7)<br>May-19      | (8)<br>Jun-19      | (9)<br>Jul-19      | (10)<br>Aug-19     | (11)<br>Sep-19     | (12)<br>Oct-19     | (13)<br>Nov-19     | (14)<br>Dec-19     | (15)<br>13-Month<br>Average Bal. |
|----------|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|
| 1        | Utility Plant in Service               | 249,702,185                 | 250,050,816        | 250,614,031        | 249,695,751        | 250,682,452        | 252,463,830        | 253,380,427        | 254,607,962        | 256,670,155        | 257,545,050        | 257,960,885        | 259,037,441        | 260,031,558        | 254,034,042                      |
| 2        | Construction Work in Progress          | 968,129                     | 1,112,919          | 1,396,029          | 1,905,162          | 2,150,451          | 2,271,907          | 2,600,209          | 2,919,247          | 2,034,296          | 1,929,924          | 2,107,726          | 2,330,607          | 2,580,696          | 2,023,639                        |
| 3        | Plant Held for Future Use              | 242,963                     | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963            | 242,963                          |
| 4        | Other Utility Plant Adjustments        | 1,375,434                   | 1,377,184          | 1,378,934          | 1,380,683          | 1,374,884          | 1,376,646          | 1,378,407          | 1,380,168          | 1,381,929          | 1,383,691          | 1,387,254          | 1,389,013          | 1,390,771          | 1,381,154                        |
| 5        | GROSS UTILITY PLANT                    | 252,288,711                 | 252,783,882        | 253,631,956        | 253,224,559        | 254,450,751        | 256,355,346        | 257,602,006        | 259,150,339        | 260,329,344        | 261,101,629        | 261,698,828        | 263,000,024        | 264,245,988        | 257,681,798                      |
| 6        | Less: Accumulated Depreciation         | (105,572,374)               | (106,207,705)      | (106,807,486)      | (106,145,701)      | (107,077,772)      | (107,628,662)      | (108,325,074)      | (108,942,628)      | (109,557,513)      | (110,200,893)      | (110,800,627)      | (111,448,262)      | (112,283,913)      | (108,538,355)                    |
| 7        |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 8        | <b>NET UTILITY PLANT</b>               | <b>146,716,337</b>          | <b>146,576,177</b> | <b>146,824,470</b> | <b>147,078,858</b> | <b>147,372,978</b> | <b>148,726,684</b> | <b>149,276,932</b> | <b>150,207,712</b> | <b>150,771,831</b> | <b>150,900,736</b> | <b>150,898,201</b> | <b>151,551,762</b> | <b>151,962,075</b> | <b>149,143,443</b>               |
| 9        |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 10       | Cash                                   | 3,000                       | 3,000              | 3,000              | 3,000              | 3,000              | 3,000              | 3,000              | 123,427            | 3,000              | 3,000              | 3,000              | 800,057            | 3,000              | 73,576                           |
| 11       | Accounts Receivable (net)              | 4,130,665                   | 3,844,537          | 4,078,330          | 4,035,737          | 4,218,567          | 4,480,123          | 4,763,378          | 4,400,848          | 4,143,852          | 4,273,811          | 5,275,647          | 4,485,824          | 4,295,697          | 4,340,540                        |
| 12       | Notes Receivable                       |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 13       | Accounts Receivable - Associated Cos.  | 28,412,105                  | 28,398,477         | 28,911,451         | 29,022,312         | 29,706,611         | 30,802,032         | 30,328,215         | 30,182,171         | 30,720,326         | 31,007,007         | 32,423,571         | 31,178,539         | 31,188,735         | 30,175,504                       |
| 14       | Accounts Receivable - Other            |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 15       | Accrued Interest Receivable            |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 16       | Materials & Supplies                   | 101,304                     | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 101,304            | 127,623            | 103,329                          |
| 17       | Misc Current & Accrued Assets          | 21,990                      | 21,634             | 21,278             | 20,922             | 20,566             | 20,209             | 19,853             | 19,497             | 19,141             | 18,785             | 18,429             | 18,073             | 17,716             | 19,853                           |
| 18       |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 19       | <b>TOTAL CURRENT ASSETS</b>            | <b>32,669,064</b>           | <b>32,368,951</b>  | <b>33,115,363</b>  | <b>33,183,274</b>  | <b>34,050,048</b>  | <b>35,406,668</b>  | <b>35,215,750</b>  | <b>34,827,248</b>  | <b>34,987,623</b>  | <b>35,403,906</b>  | <b>37,821,951</b>  | <b>36,583,797</b>  | <b>35,632,771</b>  | <b>34,712,802</b>                |
| 20       |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 21       | Net nonutility property                |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 22       | Unamortized Debt Discount & Exp.       |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 23       | Prelim. Survey & Investigation Charges |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 24       | Clearing Accounts                      |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 25       | Deferred Rate Case Expense             | 846,340                     | 814,495            | 782,616            | 734,021            | 701,445            | 668,265            | 637,877            | 611,612            | 584,182            | 559,703            | 542,141            | 518,681            | 491,572            | 653,304                          |
| 26       | Other Miscellaneous Deferred Debits    | 1,170,104                   | 1,152,947          | 1,258,331          | 2,044,823          | 2,029,427          | 2,000,780          | 1,972,134          | 1,943,804          | 1,916,023          | 1,915,278          | 1,923,311          | 1,894,839          | 1,891,244          | 1,777,926                        |
| 27       | Accum. Deferred Income Taxes           |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 28       |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 29       | <b>TOTAL OTHER ASSETS</b>              | <b>2,016,445</b>            | <b>1,967,443</b>   | <b>2,040,946</b>   | <b>2,778,844</b>   | <b>2,730,872</b>   | <b>2,669,045</b>   | <b>2,610,011</b>   | <b>2,555,416</b>   | <b>2,500,205</b>   | <b>2,474,981</b>   | <b>2,465,452</b>   | <b>2,413,519</b>   | <b>2,382,816</b>   | <b>2,431,230</b>                 |
| 30       |  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 31       | <b>TOTAL ASSETS</b>                    | <b>181,401,846</b>          | <b>180,912,571</b> | <b>181,980,779</b> | <b>183,040,976</b> | <b>184,153,898</b> | <b>186,802,396</b> | <b>187,102,693</b> | <b>187,590,376</b> | <b>188,259,659</b> | <b>188,779,623</b> | <b>191,185,603</b> | <b>190,549,078</b> | <b>189,977,662</b> | <b>186,287,474</b>               |



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Explanation: Provide a balance sheet for years requested.  
 Provide same for historical base or intermediate years, if  
 not already shown.

Schedule A-19  
 Page 1 of 2  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>EQUITY CAPITAL & LIABILITIES             | (2)<br>Prior Year Ended<br>12/31/2018 | (3)<br>Test Year Ended<br>12/31/2019 | (4)<br>13-Month<br>Average Bal. | (5)<br>Adjustments | (6)<br>Adjusted<br>Average |
|----------|---|---------------------------------------|--------------------------------------|---------------------------------|--------------------|----------------------------|
| 1        | Common Stock Issued                             | 201,000                               | 201,000                              | 201,000                         |                    | 201,000                    |
| 2        | Preferred Stock Issued                          |                                       |                                      |                                 |                    | 0                          |
| 3        | Additional Paid in Capital                      | 86,770,640                            | 86,770,640                           | 86,770,640                      |                    | 86,770,640                 |
| 4        | Retained Earnings                               | 29,250,285                            | 35,474,951                           | 32,482,167                      | (12,554)           | 32,469,613                 |
| 5        | Other Equity Capital                            |                                       |                                      |                                 |                    | 0                          |
| 6        |   |                                       |                                      |                                 |                    |                            |
| 7        | <b>TOTAL EQUITY CAPITAL</b>                     | <b>116,221,925</b>                    | <b>122,446,592</b>                   | <b>119,453,807</b>              | <b>(12,554)</b>    | <b>119,441,253</b>         |
| 8        |   |                                       |                                      |                                 |                    |                            |
| 9        | Bonds   |                                       |                                      |                                 |                    | 0                          |
| 10       | Reacquired Bonds                                |                                       |                                      |                                 |                    | 0                          |
| 11       | Advances From Associated Companies              |                                       |                                      |                                 |                    | 0                          |
| 12       | Other Long-Term Debt                            |                                       |                                      |                                 |                    | 0                          |
| 13       |   |                                       |                                      |                                 |                    |                            |
| 14       | <b>TOTAL LONG-TERM DEBT</b>                     | <b>0</b>                              | <b>0</b>                             | <b>0</b>                        | <b>0</b>           | <b>0</b>                   |
| 15       |   |                                       |                                      |                                 |                    |                            |
| 16       | Accounts Payable                                | 1,659,853                             | 1,677,012                            | 1,391,342                       |                    | 1,391,342                  |
| 17       | Accounts Payable - Associated Cos.              | 16,730,645                            | 16,730,645                           | 16,730,645                      |                    | 16,730,645                 |
| 18       | Customer Deposits                               | 250,225                               | 249,481                              | 248,501                         |                    | 248,501                    |
| 19       | Accrued Taxes                                   | 603,958                               | 845,106                              | 782,441                         |                    | 782,441                    |
| 20       | Current Portion Long Term Debt                  | 0                                     | 0                                    | 0                               |                    | 0                          |
| 21       | Accrued Interest                                | 74,518                                | 84,033                               | 78,919                          |                    | 78,919                     |
| 22       | Misc. Current and Accrued Liabilities & Credits | 0                                     | 27,907                               | 14,325                          |                    | 14,325                     |
| 23       |   |                                       |                                      |                                 |                    |                            |
| 24       | <b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>  | <b>19,319,198</b>                     | <b>19,614,184</b>                    | <b>19,246,173</b>               | <b>0</b>           | <b>19,246,173</b>          |
| 25       |   |                                       |                                      |                                 |                    |                            |
| 26       | Advances for Construction                       | 35,452                                | 35,452                               | 35,452                          |                    | 35,452                     |
| 27       | Prepaid Capacity Charges                        | 0                                     | 0                                    | 0                               |                    | 0                          |
| 28       | Accum. Deferred ITC's                           | 74,620                                | 72,265                               | 73,443                          |                    | 73,443                     |
| 29       | Regulatory Liability (TCJA)                     | 5,648,132                             | 5,648,277                            | 5,647,645                       |                    | 5,647,645                  |
| 30       |   |                                       |                                      |                                 |                    |                            |
| 31       | <b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>  | <b>5,758,204</b>                      | <b>5,755,994</b>                     | <b>5,756,540</b>                | <b>0</b>           | <b>5,756,540</b>           |
| 32       |   |                                       |                                      |                                 |                    |                            |
| 33       | Contributions in Aid of Construction            | 83,901,565                            | 88,870,869                           | 86,301,624                      |                    | 86,301,624                 |
| 34       | Less: Accum. Amortization of CIAC               | (51,041,506)                          | (52,663,461)                         | (51,614,567)                    |                    | (51,614,567)               |
| 35       |   |                                       |                                      |                                 |                    |                            |
| 36       | Accumulated Deferred Income Taxes               | 7,242,460                             | 5,953,485                            | 7,143,896                       | 12,554             | 7,156,450                  |
| 37       |   |                                       |                                      |                                 |                    |                            |
| 38       | <b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>     | <b>\$ 181,401,846</b>                 | <b>\$ 189,977,663</b>                | <b>\$ 186,287,473</b>           | <b>\$ -</b>        | <b>\$ 186,287,473</b>      |
| 39       |   |                                       |                                      |                                 |                    |                            |
| 40       | <b>Note:</b>                                    |                                       |                                      |                                 |                    |                            |
| 41       | (1) ADIT for Proforma Projects                  |                                       |                                      |                                 |                    |                            |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-19  
 Page 2 of 2  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>EQUITY CAPITAL & LIABILITIES             | (2)<br>Prior Year<br>Dec-18 | (3)<br>Jan-19      | (4)<br>Feb-19      | (5)<br>Mar-19      | (6)<br>Apr-19      | (7)<br>May-19      | (8)<br>Jun-19      | (9)<br>Jul-19      | (10)<br>Aug-19     | (11)<br>Sep-19     | (12)<br>Oct-19     | (13)<br>Nov-19     | (14)<br>Dec-19     | (15)<br>13-Month<br>Average Bal. |
|----------|---|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|
| 1        | Common Stock Issued                             | 201,000                     | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000            | 201,000                          |
| 2        | Preferred Stock Issued                          |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 3        | Additional Paid in Capital                      | 86,770,640                  | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640         | 86,770,640                       |
| 4        | Retained Earnings                               | 29,250,285                  | 29,900,433         | 30,415,591         | 30,343,690         | 30,951,393         | 32,284,430         | 32,564,554         | 33,157,631         | 33,762,221         | 33,766,547         | 34,914,438         | 35,482,008         | 35,474,951         | 32,482,167                       |
| 5        | Other Equity Capital                            |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 6        |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 7        | <b>TOTAL EQUITY CAPITAL</b>                     | <b>116,221,925</b>          | <b>116,872,073</b> | <b>117,387,231</b> | <b>117,315,330</b> | <b>117,923,033</b> | <b>119,256,070</b> | <b>119,536,194</b> | <b>120,129,271</b> | <b>120,733,861</b> | <b>120,738,187</b> | <b>121,886,078</b> | <b>122,453,648</b> | <b>122,446,592</b> | <b>119,453,807</b>               |
| 8        |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 9        | Bonds   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 10       | Reacquired Bonds                                |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 11       | Advances From Associated Companies              |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 12       | Other Long-Term Debt                            |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 13       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 14       | <b>TOTAL LONG-TERM DEBT</b>                     | <b>0</b>                    | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>                         |
| 15       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 16       | Accounts Payable                                | 1,659,853                   | 1,194,495          | 1,324,027          | 1,490,885          | 1,554,890          | 1,204,797          | 1,186,270          | 1,406,485          | 1,309,123          | 1,397,460          | 1,301,668          | 1,380,483          | 1,677,012          | 1,391,342                        |
| 17       | Accounts Payable - Associated Cos.              | 16,730,645                  | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645         | 16,730,645                       |
| 18       | Customer Deposits                               | 250,225                     | 250,546            | 245,002            | 248,449            | 247,821            | 251,057            | 248,646            | 245,753            | 246,369            | 249,242            | 249,530            | 248,393            | 249,481            | 248,501                          |
| 19       | Accrued Taxes                                   | 603,958                     | 55,223             | 295,004            | 543,712            | 804,088            | 1,074,461          | 1,316,936          | 714,438            | 952,945            | 1,188,579          | 1,448,029          | 329,260            | 845,106            | 782,441                          |
| 20       | Current Portion Long Term Debt                  |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 21       | Accrued Interest                                | 74,518                      | 75,402             | 76,335             | 75,937             | 76,832             | 77,746             | 78,635             | 79,496             | 80,364             | 81,344             | 82,222             | 83,085             | 84,033             | 78,919                           |
| 22       | Misc. Current and Accrued Liabilities & Credits | 0                           | 26,217             | 24,019             | 21,586             | 19,231             | 16,798             | 14,443             | 12,010             | 9,576              | 7,222              | 4,788              | 2,433              | 27,907             | 14,325                           |
| 23       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 24       | <b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>  | <b>19,319,198</b>           | <b>18,332,529</b>  | <b>18,695,033</b>  | <b>19,111,214</b>  | <b>19,433,508</b>  | <b>19,355,504</b>  | <b>19,575,575</b>  | <b>19,188,828</b>  | <b>19,329,024</b>  | <b>19,654,491</b>  | <b>19,816,881</b>  | <b>18,774,300</b>  | <b>19,614,184</b>  | <b>19,246,173</b>                |
| 25       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 26       | Advances for Construction                       | 35,452                      | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452             | 35,452                           |
| 27       | Prepaid Capacity Charges                        |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 0                                |
| 28       | Accum. Deferred ITC's                           | 74,620                      | 74,424             | 74,228             | 74,032             | 73,836             | 73,640             | 73,443             | 73,247             | 73,051             | 72,854             | 72,658             | 72,462             | 72,265             | 73,443                           |
| 29       | Regulatory Liability (TCJA)                     | 5,648,132                   | 5,640,453          | 5,648,095          | 5,648,264          | 5,648,245          | 5,648,270          | 5,648,275          | 5,648,274          | 5,648,295          | 5,648,262          | 5,648,269          | 5,648,275          | 5,648,277          | 5,647,645                        |
| 30       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 31       | <b>TOTAL DEFERRED CREDITS</b>                   | <b>5,758,204</b>            | <b>5,750,329</b>   | <b>5,757,775</b>   | <b>5,757,748</b>   | <b>5,757,533</b>   | <b>5,757,362</b>   | <b>5,757,171</b>   | <b>5,756,973</b>   | <b>5,756,798</b>   | <b>5,756,568</b>   | <b>5,756,379</b>   | <b>5,756,189</b>   | <b>5,755,994</b>   | <b>5,756,540</b>                 |
| 32       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 33       | Contributions in Aid of Construction            | 83,901,565                  | 83,951,541         | 84,328,844         | 84,194,230         | 84,851,353         | 86,443,878         | 86,443,203         | 86,924,828         | 87,049,676         | 87,441,483         | 88,738,611         | 88,781,027         | 88,870,869         | 86,301,624                       |
| 34       | Less: Accum. Amortization of CIAC               | (51,041,506)                | (51,235,513)       | (51,430,305)       | (50,580,934)       | (51,054,784)       | (51,253,852)       | (51,452,919)       | (51,652,984)       | (51,853,309)       | (52,054,484)       | (52,255,769)       | (52,459,555)       | (52,663,461)       | (51,614,567)                     |
| 35       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 36       | Accumulated Deferred Income Taxes               | 7,242,460                   | 7,241,611          | 7,242,202          | 7,243,389          | 7,243,256          | 7,243,434          | 7,243,470          | 7,243,461          | 7,243,610          | 7,243,377          | 7,243,424          | 7,243,469          | 5,953,485          | 7,143,896                        |
| 37       |   |                             |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                                  |
| 38       | <b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>     | <b>181,401,846</b>          | <b>180,912,571</b> | <b>181,980,780</b> | <b>183,040,977</b> | <b>184,153,898</b> | <b>186,802,397</b> | <b>187,102,694</b> | <b>187,590,376</b> | <b>188,259,659</b> | <b>188,779,623</b> | <b>191,185,604</b> | <b>190,549,078</b> | <b>189,977,663</b> | <b>186,287,474</b>               |

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-1  
 Page 1 of 1  
 Preparer: Deborah D. Swain

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 16,396,327               | 196,197                              | 16,592,524                        | 2,823,848                           | (A) 19,416,372                   | B-4, B-3                      |
| 2        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 3        | Operation & Maintenance          | 8,659,460                | 373,246                              | 9,032,706                         |                                     | (B) 9,032,706                    | B-5, B-3                      |
| 4        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 5        | Depreciation, net of CIAC Amort. | 2,885,066                | 192,476                              | 3,077,543                         |                                     | (C) 3,077,543                    | B-13, B-3                     |
| 6        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 7        | Amortization                     | -                        | 50,263                               | 50,263                            | -                                   | (D) 50,263                       |                               |
| 8        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 9        | Taxes Other Than Income          | 1,653,481                | 76,044                               | 1,729,525                         | 127,073                             | (E) 1,856,598                    | B-15, B-3                     |
| 10       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 11       | Provision for Income Taxes       | (528,046)                | 838,944                              | 310,898                           | 598,376                             | (F) 909,274                      | C-1, C-2, B-3                 |
| 12       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 13       | OPERATING EXPENSES               | 12,669,962               | 1,530,973                            | 14,200,935                        | 725,449                             | 14,926,383                       |                               |
| 14       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 15       | NET OPERATING INCOME             | 3,726,365                | (1,334,776)                          | 2,391,589                         | 2,098,399                           | 4,489,988                        |                               |
| 16       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 17       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 18       | RATE BASE                        | 53,187,112               | 3,726,870                            | 56,913,982                        | 56,913,982                          | 56,913,982                       |                               |
| 19       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 20       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 21       | RATE OF RETURN                   | 7.01 %                   |                                      | 4.20 %                            |                                     | 7.889 %                          |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-2  
 Page 1 of 1  
 Preparer: Deborah D. Swain

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

| Line No. | (1)<br>Description                      | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|---|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | <b>OPERATING REVENUES</b>               | 20,840,529               | (542,344)                            | 20,298,186                        | 6,529,383                           | (A) 26,827,569                   | B-4, B-3                      |
| 2        |   |                          |                                      |                                   |                                     |                                  |                               |
| 3        | <b>Operation &amp; Maintenance</b>      | 10,494,286               | 575,233                              | 11,069,519                        |                                     | (B) 11,069,519                   | B-6, B-3                      |
| 4        |   |                          |                                      |                                   |                                     |                                  |                               |
| 5        | <b>Depreciation, net of CIAC Amort.</b> | 3,773,374                | 870,142                              | 4,643,516                         |                                     | (C) 4,643,516                    | B-14, B-3                     |
| 6        |   |                          |                                      |                                   |                                     |                                  |                               |
| 7        | <b>Amortization</b>                     | -                        | 110,166                              | 110,166                           | -                                   | (D) 110,166                      |                               |
| 8        |   |                          |                                      |                                   |                                     |                                  |                               |
| 9        | <b>Taxes Other Than Income</b>          | 1,872,394                | 323,982                              | 2,196,376                         | 293,822                             | (E) 2,490,198                    | B-15, B-3                     |
| 10       |   |                          |                                      |                                   |                                     |                                  |                               |
| 11       | <b>Provision for Income Taxes</b>       | (484,700)                | 472,471                              | (12,229)                          | 1,446,174                           | (F) 1,433,945                    | C-1, C-2, B-3                 |
| 12       |   |                          |                                      |                                   |                                     |                                  |                               |
| 13       | <b>OPERATING EXPENSES</b>               | 15,655,353               | 2,351,994                            | 18,007,347                        | 1,739,996                           | 19,747,343                       |                               |
| 14       |   |                          |                                      |                                   |                                     |                                  |                               |
| 15       | <b>NET OPERATING INCOME</b>             | 5,185,176                | (2,894,338)                          | 2,290,839                         | 4,789,387                           | 7,080,225                        |                               |
| 16       |   |                          |                                      |                                   |                                     |                                  |                               |
| 17       |   |                          |                                      |                                   |                                     |                                  |                               |
| 18       | <b>RATE BASE</b>                        | 60,933,793               | 28,813,386                           | 89,747,179                        |                                     | 89,747,179                       |                               |
| 19       |   |                          |                                      |                                   |                                     |                                  |                               |
| 20       |   |                          |                                      |                                   |                                     |                                  |                               |
| 21       | <b>RATE OF RETURN</b>                   | 8.51 %                   |                                      | 2.55 %                            |                                     | 7.889 %                          |                               |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description   | Water                   | Wastewater              |
|----------|---|-------------------------|-------------------------|
| 1        | <b>(A) Adjustments to Revenues</b>  |                         |                         |
| 2        | <u>Test Year Revenues</u>   |                         |                         |
| 3        | (1) Test Year Revenues net of Unbilled Revenues & Other Adjustments                       |                         |                         |
| 4        | Total Revenues per B4 prior to adjustments  | 16,396,327              | 20,840,529              |
| 5        | (a) To remove Accrued Revenues per B4   | (56,545)                | (74,528)                |
| 6        | (b) To remove AFPI  |                         | (725,636)               |
| 7        | (c) To remove Guaranteed Revenue  |                         | (17,340)                |
| 8        | (d) To removed revenues from rate case expense surcharges                                 | (48,253)                | (56,502)                |
| 9        | Adjustment to Test Year Revenues  | <u>(104,798)</u>        | <u>(874,006)</u>        |
| 10       |   |                         |                         |
| 11       | Test Year Adjusted Revenues prior to Annualizing Revenues                                 | <u>16,291,529</u>       | <u>19,966,523</u>       |
| 12       |   |                         |                         |
| 13       | (2) Annualized Revenue  |                         |                         |
| 14       | To calculate test year revenues based on current rates                                    |                         |                         |
| 15       | Annualized water/sewer revenues per Schedule E-2  | 16,592,524              | \$20,298,186            |
| 16       | Test Year Adjusted Revenues net of Adjustments above                                      | <u>16,291,529</u>       | <u>19,966,523</u>       |
| 17       | Adjustment required to annualize revenues   | <u>300,995</u>          | <u>331,662</u>          |
| 18       |   |                         |                         |
| 19       | <u>Pro-Forma Adjustments</u>  |                         |                         |
| 20       | (3) Revenue Increase  |                         |                         |
| 21       | Increase in revenue required by the Utility to realize the rate of return per Schedule    | <u>2,823,848</u>        | <u>6,529,383</u>        |
| 22       |   |                         |                         |
| 23       | (4) Additional Adjustment for Amortization of Excess Deferred Income Tax                  |                         |                         |
| 24       | Reduction of Income Tax Expense   | (114,021)               | (179,799)               |
| 25       | Reduction of RAFs   | <u>(5,310)</u>          | <u>(8,374)</u>          |
| 26       | Total Additional Adjustment for Amort of Excess Deferred Income Tax                       | <u>(119,331)</u>        | <u>(188,173)</u>        |
| 27       |   |                         |                         |
| 28       | <b>Total Adjustments to Revenues</b>  | <b><u>2,900,714</u></b> | <b><u>5,798,867</u></b> |
| 29       |   |                         |                         |
| 30       | <b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>                 |                         |                         |
| 31       | (1) 618/718 Chemicals   |                         |                         |
| 32       | To allocate chemical expense based on usage   | (36,781)                | 102,121                 |
| 33       |   |                         |                         |
| 34       | (2) Excess Unaccounted for Water: Golden Hills 8.8%, Lake Placid 10%, Little Wekiva 5.5%, |                         |                         |
| 35       | Sanlando 2.1%, Four Lakes 1.9%  |                         |                         |
| 36       | 610 Purchased Water   | (9)                     |                         |
| 37       | 615 Purchased Power   | (8,823)                 |                         |
| 38       | 618 Chemicals   | <u>(4,193)</u>          |                         |
| 39       | Total EUW Adjustments   | <u>(13,025)</u>         | -                       |
| 40       |   |                         |                         |
| 41       | (3) Excess Infiltration & Inflow (Lincoln Heights 11.25%, Orangewood 5.72%)               |                         |                         |
| 42       | 710 Purchased Wastewater  |                         | (24,927)                |
| 43       | 715 Purchased Power   |                         | (325)                   |
| 44       | 718 Chemicals   |                         | -                       |
| 45       | Total I&I Adjustments   | -                       | <u>(25,252)</u>         |
| 46       |   |                         |                         |
| 47       | (4) 642/742 Equipment Rental allocated to water, should all be sewer                      | (14,249)                | 14,249                  |
| 48       |   |                         |                         |
| 49       | (5) 666/766 Reg. Comm. Exp. - Rate Case Amortization                                      |                         |                         |
| 50       | Allowed Order No. PSC-2017-0361-FOF-WS (2015 Rate Case)                                   | 135,569                 | 124,441                 |
| 51       | Allowed Order No. PSC-2017-0361-FOF-WS (Generic Docket)                                   | 10,415                  | 9,532                   |
| 52       | Less: Per Books   | <u>(181,279)</u>        | <u>(166,398)</u>        |
| 53       | To remove rate case expense associated with recovery through surcharges and to            |                         |                         |
| 54       | balance to amount allowed in prior rate case  | <u>(35,295)</u>         | <u>(32,425)</u>         |
| 55       |   |                         |                         |
| 56       | <b>Total Test Year Adjustments to O&amp;M</b>   | <b><u>(99,350)</u></b>  | <b><u>58,693</u></b>    |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description  | Water          | Wastewater     |
|----------|--|----------------|----------------|
| 1        | <u>Pro-Forma Adjustments</u>   |                |                |
| 2        | (1) 610/710 Purchased Water/Sewer Adjustment to Annualize Rate Increases         |                |                |
| 3        | Tierre Verde   |                |                |
| 4        | City of St. Petersburg Increase 10/1/2019  |                |                |
| 5        | Jan - Sep gls 87,809 x (\$4,196-\$3,801 x 25% surcharge)                         |                | 43,356         |
| 6        | Tierre Verde   |                |                |
| 7        | City of St. Petersburg Increase 10/1/2020  |                |                |
| 8        | Jan - Dec gls 116,681 x (\$4,693-\$4,196 x 25% surcharge)                        |                | 72,488         |
| 9        | Sandalhaven  |                |                |
| 10       | Englewood Water District Increase 10/1/2019                                      |                |                |
| 11       | Jan - Sep gls 30,505 x (\$7.48-\$7.19))  |                | 8,846          |
| 12       | Ravenna Park   |                |                |
| 13       | City of Sanford Increase 10/1/2019   |                |                |
| 14       | Jan - Sep gls 17,609 x (\$7.54-\$7.39)   |                | 2,641          |
| 15       | Weathersfield  |                |                |
| 16       | Base Facility Chg (\$740.13-\$725.61) x 9 months                                 |                | 131            |
| 17       | Altamonte Springs Increase 10/31/2019  |                |                |
| 18       | Jan - Oct gls 29,668 x (\$3.76-\$3.67)   |                | 2,670          |
| 19       | Summertree   |                |                |
| 20       | Pasco County Increase 10/1/2019  |                |                |
| 21       | Jan - Sep gls W: 36,857 x (\$3.75-\$3.69), S: 26,646 x (\$5.31-\$5.13)           | 2,211          | 4,796          |
| 22       | Orangewood   |                |                |
| 23       | Pasco County Increase 10/1/2019  |                |                |
| 24       | Jan - Sep gls 4,177 x (\$5.31-\$5.13)  |                | 752            |
| 25       | Crescent Heights   |                |                |
| 26       | Orlando Utility Commission Increase 10/1/2019                                    |                |                |
| 27       | Jan - Sep gls 16,247 x (\$1.764-\$1.70)  | 1,040          |                |
| 28       | Davis Shores   |                |                |
| 29       | Base Facility Chg (\$246.97-\$232.74) x 9 months                                 | 128            |                |
| 30       | Orange County Utilities Increase 10/1/2019                                       |                |                |
| 31       | Jan - Sep gls 2995 x (\$1.68-\$1.61)   | 210            |                |
| 32       | Base Facility Chg (\$159.49-\$154.84) x 9 months                                 | 42             |                |
| 33       | Total Adjustment to 610/710  | 3,631          | 135,681        |
| 34       |  |                |                |
| 35       | (2) Amortization of rate case expense per Schedule B-10                          |                |                |
| 36       | 666/766 Adjustments for Deferred Costs - Pro Forma Adjustment                    | 102,793        | 94,352         |
| 37       |  |                |                |
| 38       | (3) Other Pro-Forma Adjustments  |                |                |
| 39       | 618 Chemicals  |                |                |
| 40       | L Groves-Annualized 6 mos of sulfuric acid, hydrochloric acid deliveries         | 66,653         |                |
| 41       | Summertree - Annualized chlorine dioxide chemical cost                           | 5,000          |                |
| 42       | 635 Contractual Services - Testing   |                |                |
| 43       | Summertree PFAS Testing, to include TY expense                                   | 24,500         |                |
| 44       | 736 Contractual Services - Other   |                |                |
| 45       | Grounds maintenance after completing capital improvement project                 |                |                |
| 46       | Sandalhaven  |                | 10,800         |
| 47       | Eagle Ridge  |                | 22,800         |
| 48       | 641 / 741 Annualize rent for office lease  | 11,314         | 10,386         |
| 49       | 642 / 742 Rental of Equipment  |                |                |
| 50       | Wekiva - Emergency Power Plan annual fee increase                                |                | 5,053          |
| 51       | (4) Adjustment to Salaries and Benefits  |                |                |
| 52       | (a) To adjust Salary & Benefits for additional employees                         |                |                |
| 53       | 601 / 701 Salaries & Wages - Employees   | 73,182         | 67,174         |
| 54       | 604 / 704 Employee Pensions & Benefits   | 32,322         | 29,669         |
| 55       | (b) To annualize 2019 Salary & Benefits and reflect 2020 increase                |                |                |
| 56       | 601/701 Salary & Wages   | 106,784        | 98,018         |
| 57       | 603/703 Salaries & Wages - Officers, Etc.  | 8,119          | 7,453          |
| 58       | 604/704 Employee Pensions & Benefits   | 29,451         | 27,033         |
| 59       | (5) 675 / 775 Increase Telephone Expense for additional employees                | 1,917          | 1,759          |
| 60       | (6) 650 / 750 Increase in exp to reflect increase of assigned truck fleet (3.8%) | 6,931          | 6,362          |
| 61       |  |                |                |
| 62       | <b>Total Pro Forma Adjustments to O&amp;M</b>                                    | <b>472,596</b> | <b>516,540</b> |
| 63       |  |                |                |
| 64       | <b>Total Adjustments to O&amp;M Expenses</b>                                     | <b>373,246</b> | <b>575,233</b> |
| 65       |  |                |                |
| 66       | (C) Adjustments to Depreciation Expense:   |                |                |
| 67       | (1) To reclassify amortization of early retirements to amortization expense      |                |                |
| 68       | 307.2 Wells & Springs  | (46,704)       |                |
| 69       | 354.4 Structures & Improvements-Treatment Plant                                  |                | (101,889)      |
| 70       |  | (46,704)       | (101,889)      |
| 71       | (2) To correct over-amortization of Sandalhaven intangible plant (EWD)           |                |                |
| 72       | 389.1 Per Books (10 year life)   |                | (222,980)      |
| 73       | 389.1 Per PSC-2017-0361-FOF-WS (40 year life)                                    |                | 55,745         |
| 74       |  | -              | (167,235)      |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description   | Water           | Wastewater     |
|----------|---|-----------------|----------------|
| 1        | (3) Nonused and Useful Depreciation (B-14)  |                 |                |
| 2        | 389.1 Other Plant & Misc. Equipment   |                 | (26,969)       |
| 3        | 354.4 Structures & Improvements   |                 | (28,357)       |
| 4        | 355.4 Power Generation Equipment - Treatment Plt  |                 | (13)           |
| 5        | 380.4 Treatment & Disposal Equipment  |                 | (70,602)       |
| 6        | 381.4 Plant Sewers  |                 | (3,793)        |
| 7        | 382.4 Outfall Sewer Lines   |                 | (19)           |
| 8        | Total Nonused and Useful Adjustment to Depreciation Expense                             | -               | (129,753)      |
| 9        |   |                 |                |
| 10       | (4) Nonused and Useful Amortization of CIAC (B-14)                                      |                 | 46,509         |
| 11       |   |                 |                |
| 12       | (5) Adjust overamortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS                    |                 |                |
| 13       | Lake Placid - Tap Fees  | 1,084           | 1,970          |
| 14       | Mid County - General Plant  |                 | 49,982         |
| 15       | Sanlando - Gravity Lines, Pumping Plant, Treatment Plant                                |                 | 298,742        |
| 16       | Total overamortization of CIAC  | 1,084           | 350,694        |
| 17       |   |                 |                |
| 18       |   |                 |                |
| 19       | <b>Total Test Year Adjustments to Depreciation Expense</b>                              | <b>(45,620)</b> | <b>(1,674)</b> |
| 20       | <u>Pro-Forma Adjustments</u>  |                 |                |
| 21       | (1) To annualize depreciation expense for assets placed in service during the test year |                 |                |
| 22       | 304.2 Structures & Improvements   | 584             |                |
| 23       | 307.2 Wells & Springs   | 206             |                |
| 24       | 309.2 Supply Mains  | 584             |                |
| 25       | 310.2 Power Generation Equipment  | 1,454           |                |
| 26       | 311.2 Pumping Equipment   | 1,463           |                |
| 27       | 304.3 Structures & Improvements   | 33,521          |                |
| 28       | 311.3 Pumping Equipment - WTP   | 4,505           |                |
| 29       | 320.3 Water Treatment Equipment   | 1,092           |                |
| 30       | 304.4 Structures & Improvements   | 30              |                |
| 31       | 330.4 Distr. Reservoirs & Standpipes  | 787             |                |
| 32       | 331.4 Transm. & Distribution Mains  | 7,126           |                |
| 33       | 333.4 Services  | 8,632           |                |
| 34       | 334.4 Meters & Meter Installations  | 10,690          |                |
| 35       | 335.4 Hydrants  | 2,328           |                |
| 36       | 336.4 Backflow Prevention Devices   | 3,634           |                |
| 37       | 304.5 Structures & Improvements   | 20,365          |                |
| 38       | 340.5 Office Furniture & Equipment  | 32,104          |                |
| 39       | 341.5 Transportation Equipment  | 6,107           |                |
| 40       | 343.5 Tools, Shop & Garage Equipment  | 340             |                |
| 41       | 344.5 Laboratory Equipment  | 108             |                |
| 42       | 345.5 Power Operated Equipment  | 1,511           |                |
| 43       | 346.5 Communication Equipment   | 236             |                |
| 44       | 354.2 Structures & Improvements   |                 | 909            |
| 45       | 355.2 Power Generation Equipment - Collection Plt                                       |                 | (6)            |
| 46       | 360.2 Force Mains   |                 | 1,976          |
| 47       | 361.2 Collection Sewers - Gravity   |                 | 16,738         |
| 48       | 363.2 Services to Customers   |                 | 4,276          |
| 49       | 364.2 Flow Measuring Devices  |                 | 942            |
| 50       | 389.2 Other Plant & Misc. Equipment   |                 | 1,450          |
| 51       | 354.3 Structures & Improvements   |                 | 11,664         |
| 52       | 355.3 Power Generation Equipment - Pumping Plt  |                 | 9,172          |
| 53       | 370.3 Receiving Wells   |                 | 44             |
| 54       | 371.3 Pumping Equipment   |                 | 15,252         |
| 55       | 354.4 Structures & Improvements   |                 | 2,761          |
| 56       | 355.4 Power Generation Equipment - Treatment Plt  |                 | 37             |
| 57       | 380.4 Treatment & Disposal Equipment  |                 | 17,749         |
| 58       | 381.4 Plant Sewers  |                 | 624            |
| 59       | 382.4 Outfall Sewer Lines   |                 | 16             |
| 60       | 389.4 Other Plant & Misc. Equipment   |                 | (223)          |
| 61       | 371.5 Pumping Equipment   |                 | 210            |
| 62       | 374.5 Reuse Distribution Reservoirs   |                 | (76)           |
| 63       | (continued to next page)  |                 |                |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: B-3

Test Year Ended: December 31, 2019

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Interim [ ] Final [X]

Docket No.: 20200139-WS

Historic [X] or Projected [ ]

Preparer: Deborah D. Swain

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

| Line No. | Description   | Water          | Wastewater     |
|----------|---|----------------|----------------|
| 1        | To annualize depreciation expense for assets placed in service during the test year (continued) |                |                |
| 2        | 380.5 Treatment & Disposal Equipment  |                | 2              |
| 3        | 354.6 Structures & Improvements   |                | 33             |
| 4        | 366.6 Reuse Services  |                | 5,892          |
| 5        | 367.6 Reuse Meters & Meter Installations  |                | 150            |
| 6        | 371.6 Pumping Equipment   |                | 456            |
| 7        | 375.6 Reuse Transmission & Distribution System  |                | 1,284          |
| 8        | 354.7 Structures & Improvements   |                | 1,669          |
| 9        | 390.7 Office Furniture & Equipment  |                | 20,416         |
| 10       | 391.7 Transportation Equipment  |                | 5,070          |
| 11       | 393.7 Tools, Shop & Garage Equipment  |                | (56)           |
| 12       | 394.7 Laboratory Equipment  |                | 331            |
| 13       | 395.7 Power Operated Equipment  |                | 732            |
| 14       | 396.7 Communication Equipment   |                | 4,609          |
| 15       | 397.7 Miscellaneous Equipment   |                | (243)          |
| 16       | 398.7 Other Tangible Plant  |                | 365            |
| 17       | Total annualize depreciation expense  | 137,408        | 124,225        |
| 18       |   |                |                |
| 19       | (2) Additional Depreciation Expense for Pro Forma Plant Additions                               |                |                |
| 20       | 307.2 Wells & Springs   | 7,484          |                |
| 21       | 309.2 Supply Mains  | 16,482         |                |
| 22       | 310.2 Power Generation Equipment  | 12,688         |                |
| 23       | 320.3 Water Treatment Equipment   | 4,064          |                |
| 24       | 330.4 Distr. Reservoirs & Standpipes  | 7,043          |                |
| 25       | 331.4 Transm. & Distribution Mains  | 60,112         |                |
| 26       | 341.5/391.7 Transportation Equipment  | 10,695         | 9,817          |
| 27       | 354.3 Structures & Improvements - Pumping   |                | 22,110         |
| 28       | 355.3 Power Generation Equipment - Pumping Pit  |                | 7,658          |
| 29       | 360.2 Collection Sewers - Force   |                | 99,856         |
| 30       | 361.2 Collection Sewers - Gravity   |                | 93,623         |
| 31       | 361.2 Collection Sewers - Manholes  |                | 10,009         |
| 32       | 370.3 Receiving Wells   |                | 58,217         |
| 33       | 371.3 Pumping Equipment   |                | 38,611         |
| 34       | 380.4 Treatment & Disposal Equipment  |                | 665,387        |
| 35       | 381.4 Plant Sewers  |                | 36,816         |
| 36       | 398.3 Other Tangible Plant - Pumping  |                | 60,556         |
| 37       | Total Depreciation Expense for Pro Forma Additions  | 118,567        | 1,102,661      |
| 38       |   |                |                |
| 39       | (3) Reduction to Depreciation Expense for Plant Retirements                                     |                |                |
| 40       | 307.2 Wells & Springs   | (3,546)        |                |
| 41       | 310.2 Power Generation Equipment  | (931)          |                |
| 42       | 320.3 Water Treatment Equipment   | (1,241)        |                |
| 43       | 330.4 Distr. Reservoirs & Standpipes  | (577)          |                |
| 44       | 331.4 Transm. & Distribution Mains  | (11,668)       |                |
| 45       | 341.5/391.7 Transportation Equipment  | (1,958)        | (1,797)        |
| 46       | 354.3 Structures & Improvements - Pumping   |                | (7,731)        |
| 47       | 360.2 Collection Sewers - Force   |                | (30,181)       |
| 48       | 361.2 Collection Sewers - Gravity   |                | (2,732)        |
| 49       | 361.2 Collection Sewers - Manholes  |                | (3,159)        |
| 50       | 370.3 Receiving Wells   |                | (22,752)       |
| 51       | 371.3 Pumping Equipment   |                | (15,175)       |
| 52       | 380.4 Treatment & Disposal Equipment  |                | (301,209)      |
| 53       | 381.4 Plant Sewers  |                | (13,153)       |
| 54       | Total Depreciation Expense for Pro Forma Retirements  | (19,922)       | (397,889)      |
| 55       |   |                |                |
| 56       | <b>Total Proforma Adjustments to Depreciation Expense</b>                                       | <b>236,054</b> | <b>828,997</b> |



Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description  | Water          | Wastewater      |
|----------|--|----------------|-----------------|
| 1        | Amortization on Retirement of Proforma Contributed Plant                       |                |                 |
| 2        | 331.4 Transm. & Distribution Mains   | 2,042          |                 |
| 3        | 360.2 Collection Sewers - Force  |                | 5,584           |
| 4        | 361.2 Collection Sewers - Gravity  |                | 2,802           |
| 5        | 361.2 Collection Sewers - Manholes   |                | 2,837           |
| 6        | 370.3 Receiving Wells  |                | 27,761          |
| 7        | 371.3 Pumping Equipment  |                | 3,833           |
| 8        | <b>Total Amortization on Retirement of Proforma Contributed Plant</b>          | <b>2,042</b>   | <b>42,818</b>   |
| 9        |  |                |                 |
| 10       | <b>Total Pro Forma Adjustments</b>   | <b>238,097</b> | <b>871,816</b>  |
| 11       |  |                |                 |
| 12       | <b>Total Adjustments to Depreciation Expenses</b>                              | <b>192,476</b> | <b>870,142</b>  |
| 13       |  |                |                 |
| 14       | <b>(D) Amortization</b>  |                |                 |
| 15       | <u>Test Year Adjustments</u>   |                |                 |
| 16       | (1) To reclassify amortization of early retirements from depreciation expense  | 46,704         | 101,889         |
| 17       |  |                |                 |
| 18       | (2) To include test year amortization of Project Phoenix regulatory asset      |                |                 |
| 19       | Cypress Lakes ((w \$7,173 + s \$6,587) / 4)                                    | 1,793          | 1,647           |
| 20       | Eagle Ridge ( \$3,421 / 4)   | -              | 855             |
| 21       | Lake Placid ((w \$689 + s \$769) / 4)  | 172            | 192             |
| 22       | Pennbrooke ((-w \$1,113 - s \$892) / 4)  | (278)          | (223)           |
| 23       | UIF Counties (w \$368+\$3401+\$510+\$3214 + s \$1,476+\$1748)/4                | 1,872          | 806             |
| 24       | Total test year amortization of Project Phoenix regulatory asset               | 3,559          | 3,277           |
| 25       |  |                |                 |
| 26       | <u>Proforma Adjustment</u>   |                |                 |
| 27       | I&I Investigation - Cypress Lakes, defer and amortize (\$50,000 over 10 years) |                | 5,000           |
| 28       |  |                |                 |
| 29       | <b>Total Adjustment to Amortization Expense</b>                                | <b>50,263</b>  | <b>110,166</b>  |
| 30       |  |                |                 |
| 31       | <b>(E) Taxes Other Than Income (TOTI)</b>                                      |                |                 |
| 32       | <u>Test Year Adjustments</u>   |                |                 |
| 33       | (1) Regulatory Assessment Fees (RAF)   |                |                 |
| 34       | (a) Calculate RAFs based on Adjusted Test Year Revenues                        |                |                 |
| 35       | Test Year Adjusted Revenues  | 16,291,529     | 19,966,523      |
| 36       | (b) Calculate RAFs for Annualized Revenues                                     |                |                 |
| 37       | Annualized Revenues Adjustment   | 300,995        | 331,662         |
| 38       | Total Test Year Adjusted Revenues  | 16,592,524     | 20,298,186      |
| 39       | RAF Rate   | 4.5%           | 4.5%            |
| 40       | Adjusted Test Year RAF   | 746,664        | 913,418         |
| 41       | Book RAFs  | 746,597        | 949,058         |
| 42       | <b>Total Test Year Adjustments to TOTI</b>                                     | <b>67</b>      | <b>(35,640)</b> |
| 43       |  |                |                 |
| 44       | <u>Pro Forma Adjustments</u>   |                |                 |
| 45       | (2) Payroll Taxes  |                |                 |
| 46       | (a) Adjust Payroll Taxes for new employees                                     | 6,228          | 5,717           |
| 47       | (b) Adjust Payroll Taxes for salary increases (annualized)                     | 8,662          | 7,951           |
| 48       | Total payroll tax adjustment   | 14,890         | 13,667          |
| 49       | (3) Property Taxes   |                |                 |
| 50       | Nonused and useful (Wastewater only)   |                |                 |
| 51       | Total Net Tangible Plant (A-2)   |                | 100,281,281     |
| 52       | Total Nonused and Useful Net Plant (A-7)                                       |                | 2,106,055       |
| 53       | Overall % Nonused and Useful   |                | 2.10%           |
| 54       | Total property taxes (B-15) x % Nonused and useful                             | -              | (21,302)        |
| 55       |  |                |                 |
| 56       | Total Eligible Net Proforma Plant Additions                                    | 3,888,951      | 23,440,831      |
| 57       | Millage rate (composite based on county)                                       | 16.3623068922  | 16.3201692391   |
| 58       | Less discount for early payment (4%)   | (0.6545)       | (0.6528)        |
| 59       | Net of discount for early payment (4%)   | 15.7078        | 15.6674         |
| 60       | Increase in ad valorem taxes for Pro Forma Plant Additions                     | 61,087         | 367,256         |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3

Page 6 of 6

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description   | Water             | Wastewater        |
|----------|---|-------------------|-------------------|
| 1        | (4) Regulatory Assessment Fees (RAF)  |                   |                   |
| 2        | (a) Calculate RAFs on Additional Revenues Requested                                 |                   |                   |
| 3        | Additional Revenues Requested   | 2,823,848         | 6,529,383         |
| 4        | RAF Rate  | 4.5%              | 4.5%              |
| 5        | Pro Forma Adjustment to RAF   | 127,073           | 293,822           |
| 6        |   |                   |                   |
| 7        | <b>Total Pro Forma Adjustments to TOTI</b>  | <b>203,050</b>    | <b>653,444</b>    |
| 8        |   |                   |                   |
| 9        | <b>Total Adjustments to TOTI</b>  | <b>203,117</b>    | <b>617,804</b>    |
| 10       | <b>(F) Provision for Income Taxes</b>   |                   |                   |
| 11       | (1) Adjustment to reflect current income taxes expense for test year                |                   |                   |
| 12       | Income Tax Per Books  | (528,046)         | (484,700)         |
| 13       | Test Year Current Income Tax per C-2  | 310,898           | (12,229)          |
| 14       | <b>Adjustment to reflect current income tax</b>                                     | <b>\$ 838,944</b> | <b>\$ 472,471</b> |
| 15       |   |                   |                   |
| 16       | (2) To calculate additional taxes due to requested revenue adjustments              | 712,397           | 1,625,973         |
| 17       |   |                   |                   |
| 18       | <b>Proforma Adjustments to Provision for Income Taxes</b>                           | <b>1,551,340</b>  | <b>2,098,444</b>  |
| 19       | <u>Additional Adjustment for Amortization of Excess Deferred Tax Liability</u>      |                   |                   |
| 20       | (3) To reduce income tax expense for amortization the Excess Deferred Tax Liability |                   |                   |
| 21       | Unprotected Balance (360,233 / 10 years, allocated by rate base)                    | (13,979)          | (22,044)          |
| 22       | Protected Balance (5,287,412 / 21.51 yrs, allocated by rate base)                   | (100,042)         | (157,755)         |
| 23       | Amortization of Excess Deferred Tax Liability                                       | (114,021)         | (179,799)         |
| 24       |   |                   |                   |
| 25       | <b>Total Adjustments to Provision for Income Taxes</b>                              | <b>1,437,319</b>  | <b>1,918,645</b>  |
| 26       |   |                   |                   |
| 27       | <b>Total Provision for Income Taxes</b>   | <b>909,274</b>    | <b>1,433,945</b>  |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-1, B-2

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

| Line No. | WATER SALES                           |                    | SEWER SALES                           |                         |
|----------|---------------------------------------|--------------------|---------------------------------------|-------------------------|
|          | Account No. and Description           | (1)<br>Total Water | Account No. and Description           | (2)<br>Total Wastewater |
| 1        | 460 Unmetered Water Revenue           |                    | 521.1 Flat Rate - Residential         | 4,431,559               |
| 2        | 461.1 Metered - Residential           | 13,774,201         | 521.2 Flat Rate - Commercial          |                         |
| 3        | 461.2 Metered - Commercial            | 2,054,013          | 521.3 Flat Rate - Industrial          |                         |
| 4        | 461.3 Metered - Industrial            |                    | 521.4 Flat Rate - Public Authorities  |                         |
| 5        | 461.4 Metered - Public Authorities    |                    | 521.5 Flat Rate - Multi-Family        |                         |
| 6        | 461.5 Metered - Multi-Family          | 75,677             | 521.6 Flat Rate - Other               |                         |
| 7        | 462.1 Public Fire Protection          |                    | 522.1 Measured - Residential          | 10,938,782              |
| 8        | 462.2 Private Fire Protection         | 27,140             | 522.2 Measured - Commercial           | 3,918,433               |
| 9        | 464 Other Sales - Public Authorities  |                    | 522.3 Measured - Industrial           |                         |
| 10       | 465 Irrigation Customers              |                    | 522.4 Measured - Public Authority     |                         |
| 11       | 466 Sales for Resale                  |                    | 522.5 Measured - Multi-Family         |                         |
| 12       | 467 Interdepartmental Sales           |                    | 523 Other Sales - Public Authorities  |                         |
| 13       | Accrued Water Revenues                | 56,545             | 524 Revenues from Other Systems       |                         |
| 14       |                                       |                    | 525 Interdepartmental Sales           |                         |
| 15       |                                       |                    | Accrued Sewer Revenues                | 74,528                  |
| 16       | <b>TOTAL WATER SALES</b>              | <b>15,987,577</b>  | <b>TOTAL SEWER SALES</b>              | <b>19,363,302</b>       |
| 17       |                                       |                    |                                       |                         |
| 18       | <b>OTHER WATER REVENUES</b>           |                    | <b>OTHER SEWER REVENUES</b>           |                         |
| 19       | 470 Forfeited Discounts               | 195,214            | 530 Guaranteed Revenues               | 17,340                  |
| 20       | 471 Misc. Service Revenues            | 165,283            | 531 Sale of Sludge                    |                         |
| 21       | 472 Rents From Water Property         |                    | 532 Forfeited Discounts               | 179,190                 |
| 22       | 473 Interdepartmental Rents           |                    | 534 Rents From Sewer Property         |                         |
| 23       | 474 Other Water Revenues              |                    | 535 Interdepartmental Rents           |                         |
| 24       |                                       |                    | 536 Other Sewer Revenues              | 151,716                 |
| 25       |                                       |                    | 536 Other Sewer Revenues - AFPI       | 725,636                 |
| 26       |                                       |                    | 541 Measured Re-Use Revenues          | 346,843                 |
| 27       | Rate Case Expense Surcharge           | 48,253             | Rate Case Expense Surcharge           | 56,502                  |
| 28       |                                       |                    |                                       |                         |
| 29       | <b>TOTAL OTHER WATER REVENUES</b>     | <b>408,750</b>     | <b>TOTAL OTHER SEWER REVENUES</b>     | <b>1,477,227</b>        |
| 30       |                                       |                    |                                       |                         |
| 31       | <b>TOTAL WATER OPERATING REVENUES</b> | <b>16,396,327</b>  | <b>TOTAL SEWER OPERATING REVENUES</b> | <b>20,840,529</b>       |

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: B-5  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

| Line No. | (1)<br>Account No. and Name            | (2)<br>Test Year<br>Total | (3) Adjustments |                | (9)<br>Adjusted<br>Total |
|----------|--|---------------------------|-----------------|----------------|--------------------------|
|          |  |                           | B3 - Test Year  | B3 - Proforma  |                          |
| 1        | 601 Salaries & Wages - Employees       | 2,847,573                 |                 | 179,966        | 3,027,538                |
| 2        | 603 Salaries & Wages - Officers, Etc.  | 216,514                   |                 | 8,119          | 224,634                  |
| 3        | 604 Employee Pensions & Benefits       | 785,355                   |                 | 61,773         | 847,128                  |
| 4        | 610 Purchased Water                    | 211,639                   | (9)             | 3,631          | 215,260                  |
| 5        | 615 Purchased Power                    | 839,794                   | (8,823)         |                | 830,971                  |
| 6        | 616 Fuel for Power Purchased           | -                         |                 |                | -                        |
| 7        | 618 Chemicals                          | 457,621                   | (40,974)        | 71,653         | 488,300                  |
| 8        | 620 Materials & Supplies               | 88,482                    |                 |                | 88,482                   |
| 9        | 631 Contractual Services - Engr.       | 6,361                     |                 |                | 6,361                    |
| 10       | 632 Contractual Services - Acct.       | 63,933                    |                 |                | 63,933                   |
| 11       | 633 Contractual Services - Legal       | 3,591                     |                 |                | 3,591                    |
| 12       | 634 Contractual Services - Mgmt. Fees  | 682,552                   |                 |                | 682,552                  |
| 13       | 635 Contractual Services - Testing     | 84,030                    |                 | 24,500         | 108,530                  |
| 14       | 636 Contractual Services - Other       | 446,970                   |                 |                | 446,970                  |
| 15       | 641 Rental of Building/Real Prop.      | 98,116                    |                 | 11,314         | 109,430                  |
| 16       | 642 Rental of Equipment                | 14,249                    | (14,249)        |                | -                        |
| 17       | 650 Transportation Expenses            | 182,405                   |                 | 6,931          | 189,336                  |
| 18       | 656 Insurance - Vehicle                | -                         |                 |                | -                        |
| 19       | 657 Insurance - General Liability      | 311,979                   |                 |                | 311,979                  |
| 20       | 658 Insurance - Workman's Comp.        | -                         |                 |                | -                        |
| 21       | 659 Insurance - Other                  | 51,945                    |                 |                | 51,945                   |
| 22       | 660 Advertising Expense                | 148                       |                 |                | 148                      |
| 23       | 666 Reg. Comm. Exp. - Rate Case Amort. | 181,279                   | (35,295)        | 102,793        | 248,776                  |
| 24       | 667 Reg. Comm. Exp. - Other            | 2,076                     |                 |                | 2,076                    |
| 25       | 670 Bad Debt Expense                   | 52,102                    |                 |                | 52,102                   |
| 26       | 675 Miscellaneous Expenses             | 1,030,746                 |                 | 1,917          | 1,032,663                |
| 27       |  |                           |                 |                |                          |
| 28       | <b>TOTAL</b>                           | <b>8,659,460</b>          | <b>(99,350)</b> | <b>472,596</b> | <b>9,032,706</b>         |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-W5  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 2 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-1

| Line No. | (1)<br>Account No. and Name            | (2)<br>Jan-19  | (3)<br>Feb-19  | (4)<br>Mar-19  | (5)<br>Apr-19  | (6)<br>May-19  | (7)<br>Jun-19  | (8)<br>Jul-19  | (9)<br>Aug-19  | (10)<br>Sep-19 | (11)<br>Oct-19 | (12)<br>Nov-19 | (13)<br>Dec-19 | (14)<br>Total<br>Test Year |
|----------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------|
| 1        | 601 Salaries & Wages - Employees       | 231,568        | 212,583        | 209,795        | 230,275        | 241,042        | 222,332        | 232,323        | 230,792        | 230,159        | 237,460        | 226,902        | 342,343        | 2,847,573                  |
| 2        | 603 Salaries & Wages - Officers, Etc.  | 19,457         | 19,462         | 19,701         | 20,685         | 20,011         | 20,033         | 16,438         | 13,063         | 19,834         | 19,977         | 20,692         | 7,162          | 216,514                    |
| 3        | 604 Employee Pensions & Benefits       | 59,684         | 73,735         | 65,743         | 72,425         | 72,779         | 50,832         | 69,317         | 65,073         | 62,915         | 64,137         | 68,413         | 60,302         | 785,355                    |
| 4        | 610 Purchased Water                    | 18,566         | (4,430)        | 19,370         | 4,250          | 13,735         | 24,545         | 28,216         | 21,769         | 24,749         | 16,340         | 29,956         | 14,572         | 211,639                    |
| 5        | 615 Purchased Power                    | 51,224         | 70,157         | 70,983         | 66,431         | 79,425         | 82,819         | 74,401         | 60,415         | 45,420         | 95,382         | 70,086         | 73,053         | 839,794                    |
| 6        | 616 Fuel for Power Purchased           |                |                |                |                |                |                |                |                |                |                |                |                | -                          |
| 7        | 618 Chemicals                          | 30,013         | 36,835         | 27,200         | 44,061         | 31,924         | 32,794         | 45,674         | 41,646         | 47,653         | 61,279         | 22,609         | 35,932         | 457,621                    |
| 8        | 620 Materials & Supplies               | 8,755          | 10,277         | (1,918)        | 7,591          | 9,046          | 8,190          | 4,288          | 13,809         | 8,717          | 5,870          | 4,097          | 9,758          | 88,482                     |
| 9        | 631 Contractual Services - Engr.       | -              | -              | 1,147          | 2,346          | 1,304          | 912            | -              | 652            | -              | -              | -              | -              | 6,361                      |
| 10       | 632 Contractual Services - Acct.       | 6,436          | 6,883          | 6,516          | 6,507          | 6,519          | 5,891          | 6,416          | 6,580          | 6,410          | 6,413          | 6,416          | (7,056)        | 63,933                     |
| 11       | 633 Contractual Services - Legal       | 227            | 25             | 2,672          | (1,187)        | 315            | 300            | 18             | 38             | 29             | 30             | -              | 1,124          | 3,591                      |
| 12       | 634 Contractual Services - Mgmt. Fees  | 59,508         | 59,523         | 60,252         | 60,171         | 22,577         | 60,302         | 60,296         | 22,628         | 60,245         | 60,273         | 67,881         | 88,896         | 682,552                    |
| 13       | 635 Contractual Services - Testing     | 2,571          | 10,048         | 8,541          | 11,650         | 7,608          | 4,001          | 4,585          | 4,362          | 17,254         | 2,244          | 1,082          | 10,083         | 84,030                     |
| 14       | 636 Contractual Services - Other       | 30,162         | 23,758         | 22,504         | 24,970         | 33,341         | 25,657         | 24,021         | 33,674         | 35,216         | 32,353         | 29,257         | 132,059        | 446,970                    |
| 15       | 641 Rental of Building/Real Prop.      | 3,334          | 4,064          | 10,746         | 11,368         | 10,750         | 10,030         | 10,738         | 10,386         | 10,574         | (1,925)        | 9,026          | 9,026          | 98,116                     |
| 16       | 642 Rental of Equipment                | 536            | -              | 234            | 1,577          | 4,834          | 6,106          | 512            | 207            | 244            | -              | -              | -              | 14,249                     |
| 17       | 650 Transportation Expenses            | 12,065         | 13,872         | 16,388         | 15,078         | 15,952         | 14,763         | 18,964         | 18,987         | 12,529         | 15,107         | 14,111         | 14,589         | 182,405                    |
| 18       | 656 Insurance - Vehicle                |                |                |                |                |                |                |                |                |                |                |                |                | -                          |
| 19       | 657 Insurance - General Liability      | 22,434         | 22,435         | 22,391         | 22,476         | 22,290         | 22,305         | 23,532         | 22,295         | 22,144         | 25,657         | 34,780         | 49,239         | 311,979                    |
| 20       | 658 Insurance - Workman's Comp.        |                |                |                |                |                |                |                |                |                |                |                |                | -                          |
| 21       | 659 Insurance - Other                  | 5,324          | 3,289          | 1,897          | 7,830          | 3,388          | 7,935          | 1,413          | 6,065          | 6,073          | 5,026          | 1,951          | 1,753          | 51,945                     |
| 22       | 660 Advertising Expense                | 104            | -              | -              | -              | -              | -              | -              | -              | -              | -              | 44             | -              | 148                        |
| 23       | 666 Reg. Comm. Exp. - Rate Case Amort. | 16,625         | 16,626         | 16,626         | 16,626         | 16,626         | 15,690         | 13,742         | 13,743         | 13,743         | 13,744         | 13,744         | 13,744         | 181,279                    |
| 24       | 667 Reg. Comm. Exp. - Other            | 117            | 114            | 192            | 75             | 246            | 39             | -              | 176            | 117            | -              | -              | 998            | 2,076                      |
| 25       | 670 Bad Debt Expense                   | 7,910          | 8,635          | 5,449          | 1,169          | 267            | 3,343          | 5,062          | 872            | 3,985          | 8,776          | 3,705          | 2,929          | 52,102                     |
| 26       | 675 Miscellaneous Expenses             | 71,214         | 84,947         | 96,451         | 87,129         | 68,493         | 76,568         | 81,845         | 79,067         | 81,459         | 74,860         | 125,562        | 103,150        | 1,030,746                  |
| 27       |  |                |                |                |                |                |                |                |                |                |                |                |                |                            |
| 28       | <b>TOTAL</b>                           | <b>657,834</b> | <b>672,839</b> | <b>682,881</b> | <b>713,501</b> | <b>682,471</b> | <b>695,387</b> | <b>721,801</b> | <b>666,297</b> | <b>709,471</b> | <b>743,004</b> | <b>750,315</b> | <b>963,658</b> | <b>8,659,460</b>           |

Detail of Operation & Maintenance Expenses Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: B-6

Docket No.: 20200139-WS

Page 1 of 2

Test Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

| Line No. | (1)<br>Account No. and Name            | (2)<br>Test Year<br>Total | (3) Adjustments |               | (4)<br>B3 - Proforma | (5)<br>Adjusted<br>Total |
|----------|--|---------------------------|-----------------|---------------|----------------------|--------------------------|
|          |  |                           | B3 - Test Year  | B3 - Proforma |                      |                          |
| 1        | 701 Salaries & Wages - Employees       | 2,613,825                 |                 |               | 165,193              | 2,779,018                |
| 2        | 703 Salaries & Wages - Officers, Etc.  | 198,741                   |                 |               | 7,453                | 206,194                  |
| 3        | 704 Employee Pensions & Benefits       | 720,887                   |                 |               | 56,702               | 777,590                  |
| 4        | 710 Purchased Sewage Treatment         | 1,469,022                 | (24,927)        |               | 135,681              | 1,579,776                |
| 5        | 711 Sludge Removal Expense             | 639,081                   |                 |               |                      | 639,081                  |
| 6        | 715 Purchased Power                    | 1,220,697                 | (325)           |               |                      | 1,220,372                |
| 7        | 716 Fuel for Power Purchased           | -                         |                 |               |                      | -                        |
| 8        | 718 Chemicals                          | 420,056                   | 102,121         |               |                      | 522,178                  |
| 9        | 720 Materials & Supplies               | 120,634                   |                 |               |                      | 120,634                  |
| 10       | 731 Contractual Services - Engr.       | 5,839                     |                 |               |                      | 5,839                    |
| 11       | 732 Contractual Services - Acct.       | 58,685                    |                 |               |                      | 58,685                   |
| 12       | 733 Contractual Services - Legal       | 3,296                     |                 |               |                      | 3,296                    |
| 13       | 734 Contractual Services - Mgmt. Fees  | 626,524                   |                 |               |                      | 626,524                  |
| 14       | 735 Contractual Services - Testing     | 184,071                   |                 |               |                      | 184,071                  |
| 15       | 736 Contractual Services - Other       | 410,280                   |                 |               | 33,600               | 443,880                  |
| 16       | 741 Rental of Building/Real Prop.      | 90,062                    |                 |               | 10,386               | 100,448                  |
| 17       | 742 Rental of Equipment                | 13,079                    | 14,249          |               | 5,053                | 32,382                   |
| 18       | 750 Transportation Expenses            | 167,432                   |                 |               | 6,362                | 173,794                  |
| 19       | 756 Insurance - Vehicle                | -                         |                 |               |                      | -                        |
| 20       | 757 Insurance - General Liability      | 286,369                   |                 |               |                      | 286,369                  |
| 21       | 758 Insurance - Workman's Comp.        | -                         |                 |               |                      | -                        |
| 22       | 759 Insurance - Other                  | 47,681                    |                 |               |                      | 47,681                   |
| 23       | 760 Advertising Expense                | 136                       |                 |               |                      | 136                      |
| 24       | 766 Reg. Comm. Exp. - Rate Case Amort. | 166,398                   | (32,425)        |               | 94,352               | 228,324                  |
| 25       | 767 Reg. Comm. Exp. - Other            | 1,906                     |                 |               |                      | 1,906                    |
| 26       | 770 Bad Debt Expense                   | 47,826                    |                 |               |                      | 47,826                   |
| 27       | 775 Miscellaneous Expenses             | 981,757                   |                 |               | 1,759                | 983,516                  |
| 28       |  |                           |                 |               |                      |                          |
| 29       | TOTAL                                  | 10,494,286                | 58,693          |               | 516,540              | 11,069,519               |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page 2 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-2

| Line No. | (1)<br>Account No. and Name            | (2)<br>Jan-19 | (3)<br>Feb-19 | (4)<br>Mar-19 | (5)<br>Apr-19 | (6)<br>May-19 | (7)<br>Jun-19 | (8)<br>Jul-19 | (9)<br>Aug-19 | (10)<br>Sep-19 | (11)<br>Oct-19 | (12)<br>Nov-19 | (13)<br>Dec-19 | (14)<br>Total<br>Test Year |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------------------|
| 1        | 701 Salaries & Wages - Employees       | 212,559       | 195,133       | 192,574       | 211,372       | 221,255       | 204,082       | 213,252       | 211,847       | 211,266        | 217,968        | 208,276        | 314,242        | 2,613,825                  |
| 2        | 703 Salaries & Wages - Officers, Etc.  | 17,860        | 17,865        | 18,084        | 18,987        | 18,368        | 18,388        | 15,089        | 11,990        | 18,206         | 18,337         | 18,993         | 6,574          | 198,741                    |
| 3        | 704 Employee Pensions & Benefits       | 54,785        | 67,683        | 60,347        | 66,480        | 66,804        | 46,659        | 63,627        | 59,731        | 57,751         | 58,872         | 62,797         | 55,352         | 720,887                    |
| 4        | 710 Purchased Sewage Treatment         | 109,629       | 146,220       | 136,043       | 126,613       | 111,568       | 80,723        | 140,970       | 129,244       | 102,300        | 142,782        | 103,116        | 139,813        | 1,469,022                  |
| 5        | 711 Sludge Removal Expense             | 52,074        | 55,285        | 68,897        | 56,978        | 54,621        | 38,831        | 66,365        | 41,547        | 63,901         | 31,717         | 38,498         | 70,367         | 639,081                    |
| 6        | 715 Purchased Power                    | 109,856       | 95,167        | 102,536       | 96,540        | 97,183        | 94,326        | 102,874       | 104,766       | 115,746        | 97,479         | 96,202         | 108,023        | 1,220,697                  |
| 7        | 716 Fuel for Power Purchased           |               |               |               |               |               |               |               |               |                |                |                |                | -                          |
| 8        | 718 Chemicals                          | 27,549        | 33,812        | 24,967        | 40,444        | 29,304        | 30,102        | 41,924        | 38,228        | 43,741         | 56,249         | 20,753         | 32,983         | 420,056                    |
| 9        | 720 Materials & Supplies               | 7,843         | 13,492        | 3,995         | 12,824        | 11,719        | 9,680         | 4,727         | 14,749        | 10,232         | 11,548         | 11,863         | 7,962          | 120,634                    |
| 10       | 731 Contractual Services - Engr.       | -             | -             | 1,053         | 2,154         | 1,197         | 838           | -             | 598           | -              | -              | -              | -              | 5,839                      |
| 11       | 732 Contractual Services - Acct.       | 5,907         | 6,318         | 5,981         | 5,973         | 5,984         | 5,408         | 5,889         | 6,040         | 5,884          | 5,887          | 5,890          | (6,476)        | 58,685                     |
| 12       | 733 Contractual Services - Legal       | 209           | 23            | 2,453         | (1,090)       | 289           | 275           | 17            | 35            | 27             | 27             | -              | 1,032          | 3,296                      |
| 13       | 734 Contractual Services - Mgmt. Fees  | 54,623        | 54,637        | 55,307        | 55,231        | 20,723        | 55,352        | 55,347        | 20,770        | 55,300         | 55,326         | 62,309         | 81,599         | 626,524                    |
| 14       | 735 Contractual Services - Testing     | 14,830        | 19,281        | 16,042        | 16,612        | 13,606        | 10,617        | 12,426        | 15,712        | 17,335         | 4,387          | 35,552         | 7,672          | 184,071                    |
| 15       | 736 Contractual Services - Other       | 27,686        | 21,808        | 20,656        | 22,920        | 30,604        | 23,551        | 22,049        | 30,909        | 32,325         | 29,697         | 26,856         | 121,219        | 410,280                    |
| 16       | 741 Rental of Building/Real Prop.      | 3,060         | 3,730         | 9,864         | 10,434        | 9,867         | 9,207         | 9,857         | 9,533         | 9,706          | (1,767)        | 8,285          | 8,285          | 90,062                     |
| 17       | 742 Rental of Equipment                | 492           | -             | 215           | 1,447         | 4,437         | 5,605         | 470           | 190           | 224            | -              | -              | -              | 13,079                     |
| 18       | 750 Transportation Expenses            | 11,074        | 12,733        | 15,043        | 13,841        | 14,643        | 13,551        | 17,407        | 17,428        | 11,500         | 13,867         | 12,952         | 13,392         | 167,432                    |
| 19       | 756 Insurance - Vehicle                |               |               |               |               |               |               |               |               |                |                |                |                | -                          |
| 20       | 757 Insurance - General Liability      | 20,593        | 20,593        | 20,553        | 20,631        | 20,460        | 20,474        | 21,600        | 20,465        | 20,326         | 23,551         | 31,925         | 45,197         | 286,369                    |
| 21       | 758 Insurance - Workman's Comp.        |               |               |               |               |               |               |               |               |                |                |                |                | -                          |
| 22       | 759 Insurance - Other                  | 4,887         | 3,019         | 1,741         | 7,187         | 3,110         | 7,283         | 1,297         | 5,567         | 5,575          | 4,614          | 1,791          | 1,609          | 47,681                     |
| 23       | 760 Advertising Expense                | 96            | -             | -             | -             | -             | -             | -             | -             | -              | -              | 40             | -              | 136                        |
| 24       | 766 Reg. Comm. Exp. - Rate Case Amort. | 15,261        | 15,261        | 15,261        | 15,261        | 15,261        | 14,402        | 12,614        | 12,615        | 12,615         | 12,616         | 12,616         | 12,616         | 166,398                    |
| 25       | 767 Reg. Comm. Exp. - Other            | 108           | 105           | 177           | 69            | 226           | 36            | -             | 162           | 108            | -              | -              | 916            | 1,906                      |
| 26       | 770 Bad Debt Expense                   | 7,261         | 7,927         | 5,002         | 1,073         | 245           | 3,068         | 4,647         | 800           | 3,658          | 8,056          | 3,401          | 2,688          | 47,826                     |
| 27       | 775 Miscellaneous Expenses             | 87,319        | 61,198        | 86,977        | 97,192        | 79,177        | 62,809        | 85,086        | 78,138        | 90,046         | 89,759         | 67,324         | 96,730         | 981,757                    |
| 28       |  |               |               |               |               |               |               |               |               |                |                |                |                |                            |
| 29       | TOTAL                                  | 845,560       | 851,289       | 863,766       | 899,174       | 830,653       | 755,268       | 897,534       | 831,066       | 887,771        | 880,971        | 829,440        | 1,121,793      | 10,494,286                 |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Schedule: B-7  
 Page 1 of 1  
 Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

| Line No. | (1)<br>Account No. and Name                               | (2)<br>Prior TY<br>12/31/15 | (3)<br>Current TY<br>12/31/19 | (4)<br>TY Adj.'s<br>per B-5 | (5)<br>Adjusted TY | (6)<br>\$<br>Difference | (7)<br>%<br>Difference | (8)<br>Explanation   |
|----------|---|-----------------------------|-------------------------------|-----------------------------|--------------------|-------------------------|------------------------|--|
| 1        | 601 Salaries & Wages - Employees                          | 1,975,887                   | 2,847,573                     | 179,966                     | 3,027,538          | 1,051,651               | 53.22 %                | Cumulative impact of annual merit pay adjustments, turnover, headcount changes   |
| 2        | 603 Salaries & Wages - Officers, Etc.                     | 107,670                     | 216,514                       | 8,119                       | 224,634            | 116,964                 | 108.63 %               | Cumulative impact of annual merit pay adjustments, turnover, headcount increase  |
| 3        | 604 Employee Pensions & Benefits                          | 745,803                     | 785,355                       | 61,773                      | 847,128            | 101,325                 | 13.59 %                | Cumulative impact of annual merit pay adjustments, headcount changes   |
| 4        | 610 Purchased Water                                       | 164,753                     | 211,639                       | 3,622                       | 215,260            | 50,507                  | 30.66 %                | Summertree became a consecutive system, water purchased from Pasco County Utilities.   |
| 5        | 615 Purchased Power                                       | 869,107                     | 839,794                       | (8,823)                     | 830,971            | (38,136)                | (4.39) %               | Changes in unit cost of power, differences in # of units of power purchased, changes in power tariffs  |
| 6        | 616 Fuel for Power Purchased                              | -                           | -                             | -                           | -                  | -                       | %                      |  |
| 7        | 618 Chemicals   | 367,915                     | 457,621                       | 30,679                      | 488,300            | 120,385                 | 32.72 %                | Additional treatment chemicals used at Lake Groves, increases in volume of chemicals used reflecting increased water treated volume  |
| 8        | 620 Materials & Supplies                                  | 353,416                     | 88,482                        | -                           | 88,482             | (264,934)               | (74.96) %              | Annual variance in the quantity, type, and unit cost of purchasing supplies and materials  |
| 9        | 631 Contractual Services - Engr.                          | 1,072                       | 6,361                         | -                           | 6,361              | 5,289                   | 493.38 %               | Annual variance in the use of engineering services for non-capital project related tasks   |
| 10       | 632 Contractual Services - Acct.                          | 90,272                      | 63,933                        | -                           | 63,933             | (26,339)                | (29.18) %              | Annual variance in the use of 3rd party accounting services (external audit).  |
| 11       | 633 Contractual Services - Legal                          | 1,943                       | 3,591                         | -                           | 3,591              | 1,648                   | 84.82 %                | Annual variance in the use of legal services for non-docket activities.  |
| 12       | 634 Contractual Services - Mgmt. Fees                     | -                           | 682,552                       | -                           | 682,552            | 682,552                 | 100.00 %               | Corporate allocation   |
| 13       | 635 Contractual Services - Testing                        | 95,924                      | 84,030                        | 24,500                      | 108,530            | 12,606                  | 13.14 %                | PSC-mandated testing in Summertree; timing of triennial testing requirements compared to TY.   |
| 14       | 636 Contractual Services - Other                          | 208,847                     | 446,970                       | -                           | 446,970            | 238,123                 | 114.02 %               | Increases in fees for underground utility locate services; contract operator services at Lake Placid   |
| 15       | 641 Rental of Building/Real Prop.                         | 31,990                      | 98,116                        | 11,314                      | 109,430            | 77,440                  | 242.08 %               | Allocation of corporate office rental expense  |
| 16       | 642 Rental of Equipment                                   | 265                         | 14,249                        | (14,249)                    | -                  | (265)                   | (100.00) %             |  |
| 17       | 650 Transportation Expenses                               | 149,976                     | 182,405                       | 6,931                       | 189,336            | 39,360                  | 26.24 %                | Increase in fleet maintenance & repairs (parts and labor rates)  |
| 18       | 656 Insurance - Vehicle                                   | -                           | -                             | -                           | -                  | -                       | %                      |  |
| 19       | 657 Insurance - General Liability                         | 273,753                     | 311,979                       | -                           | 311,979            | 38,226                  | 13.96 %                | Increase in annual general liability insurance premium   |
| 20       | 658 Insurance - Workman's Comp.                           | -                           | -                             | -                           | -                  | -                       | %                      |  |
| 21       | 659 Insurance - Other                                     | 60,073                      | 51,945                        | -                           | 51,945             | (8,128)                 | (13.53) %              | Reduction in non-general liability insurance premium   |
| 22       | 660 Advertising Expense                                   | 9,739                       | 148                           | -                           | 148                | (9,591)                 | (98.48) %              | Reduced use of newspapers/magazine ads for recruiting employees; fewer legal notices   |
| 23       | 666 Reg. Comm. Exp. - Rate Case Amort.                    | 134,752                     | 181,279                       | 67,498                      | 248,776            | n/a                     | n/a                    | N/A  |
| 24       | 667 Reg. Comm. Exp. - Other                               | 5,615                       | 2,076                         | -                           | 2,076              | (3,539)                 | (63.03) %              | Reduction of non-rate case docket activity   |
| 25       | 670 Bad Debt Expense                                      | 62,866                      | 52,102                        | -                           | 52,102             | (10,764)                | (17.12) %              | Improved debt collection efforts; de minimus amount compared to billed revenue   |
| 26       | 675 Miscellaneous Expenses                                | 569,247                     | 1,030,746                     | 1,917                       | 1,032,663          | 463,416                 | 81.41 %                | Increases in printing, garbage removal, grounds maintenance, HVAC maintenance, building repairs, office supplies, shop and truck supplies, hardware purchases of tools, parts and supplies, generator maintenance, generator fuel, paint, filters, travel, training, shipping expense, communications/SCADA, uniforms, meter tests, lab supplies, small equipment repairs. |
| 27       | <b>TOTAL</b>  | <b>6,280,885</b>            | <b>8,659,460</b>              | <b>373,246</b>              | <b>9,032,706</b>   | <b>2,637,797</b>        | <b>42.92</b> %         |  |
| 28       | Less:   |                             |                               |                             |                    |                         |                        |  |
| 29       | 666 Reg. Comm. Exp. - Rate Case Amort.                    | (134,752)                   | (181,279)                     | (67,498)                    | (248,776)          | n/a                     | n/a                    | Not subject to Index Benchmarking  |
| 30       |   |                             |                               |                             |                    |                         |                        |  |
| 31       | <b>TOTAL</b>  | <b>6,146,133</b>            | <b>8,478,181</b>              | <b>305,749</b>              | <b>8,783,930</b>   | <b>2,637,797</b>        | <b>42.92</b> %         |  |
| 32       |   |                             |                               |                             |                    |                         |                        |  |
| 33       | Total Customers (ERCs) <sup>(1)</sup>                     | 36,122.3                    |                               |                             | 35,101.3           | (1,021)                 | - %                    |  |
| 34       |   |                             |                               |                             |                    |                         |                        |  |
| 35       | Consumer Price Index <sup>(2)</sup>                       | 237.017                     |                               |                             | 255.657            | 18.640                  | 7.86 %                 |  |
| 36       |   |                             |                               |                             |                    |                         |                        |  |
| 37       | Benchmark Index: Increase in Customer ERCs <sup>(1)</sup> |                             |                               |                             |                    |                         | 1.0000                 |  |
| 38       | Increase in CPI <sup>(2)</sup>                            |                             |                               |                             |                    |                         | 1.0786                 |  |
| 39       |   |                             |                               |                             |                    |                         | <b>1.0786</b>          |  |

40 Notes: <sup>(1)</sup> This ERC count is based on methodology is no longer used for corporate allocations, but more closely compares with the methodology in the 2015 case for the purpose of this schedule to quantify customer growth.

42 <sup>(2)</sup> CPI - U



Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Schedule: B-8  
 Page 1 of 1  
 Preparer: Patrick Flynn

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

| Line No. | (1)<br>Account No. and Name                               | (2)<br>Prior TY<br>12/31/15 | (3)<br>Current TY<br>12/31/19 | (4)<br>TY Adj.'s<br>per B-6 | (5)<br>Adjusted TY   | (6)<br>\$<br>Difference | (7)<br>%<br>Difference | (8)<br>Explanation  |
|----------|---|-----------------------------|-------------------------------|-----------------------------|----------------------|-------------------------|------------------------|---|
| 1        | 701 Salaries & Wages - Employees                          | 1,959,705                   | 2,613,825                     | 165,193                     | 2,779,018            | 819,313                 | 41.81 %                | Cumulative impact of annual merit pay adjustments, turnover, headcount changes  |
| 2        | 703 Salaries & Wages - Officers, Etc.                     | 96,152                      | 198,741                       | 7,453                       | 206,194              | 110,042                 | 114.45 %               | Cumulative impact of annual merit pay adjustments, turnover, headcount increase   |
| 3        | 704 Employee Pensions & Benefits                          | 652,384                     | 720,887                       | 56,702                      | 777,590              | 125,206                 | 19.19 %                | Cumulative impact of annual merit pay adjustments, headcount changes  |
| 4        | 710 Purchased Sewage Treatment                            | 1,195,770                   | 1,469,022                     | 110,754                     | 1,579,776            | 384,006                 | 32.11 %                | Increase in unit cost of bulk sewer treatment at Tierra Verde, Summertree, Orangewood, Weathersfield systems  |
| 5        | 711 Sludge Removal Expense                                | 439,647                     | 639,081                       | -                           | 639,081              | 199,434                 | 45.36 %                | Increase in volume and unit cost of biosolids disposal at Mid-County, Barrington, & Wekiva plants   |
| 6        | 715 Purchased Power                                       | 1,214,450                   | 1,220,697                     | (325)                       | 1,220,372            | 5,922                   | 0.49 %                 | De minimus change net of changes in tariffs, amount of purchased power, unit cost of power, # of lift stations added  |
| 7        | 716 Fuel for Power Purchased                              | -                           | -                             | -                           | -                    | -                       | %                      |   |
| 8        | 718 Chemicals   | 453,080                     | 420,056                       | 102,121                     | 522,178              | 69,098                  | 15.25 %                | Increases in amount of chemicals purchased and unit cost of chemicals   |
| 9        | 720 Materials & Supplies                                  | 354,299                     | 120,634                       | -                           | 120,634              | (233,665)               | (65.95) %              | Annual variance in the quantity, type, and unit cost of purchasing supplies and materials   |
| 10       | 731 Contractual Services - Engr.                          | 5,901                       | 5,839                         | -                           | 5,839                | (62)                    | (1.05) %               | De minimus use of engineering services for non-capital project related purposes   |
| 11       | 732 Contractual Services - Acct.                          | 80,512                      | 58,685                        | -                           | 58,685               | (21,827)                | (27.11) %              | Annual variance in use of 3rd party accounting services (external audit)  |
| 12       | 733 Contractual Services - Legal                          | 1,348                       | 3,296                         | -                           | 3,296                | 1,948                   | 144.53 %               | De minimus use of legal services for non-docket related purposes  |
| 13       | 734 Contractual Services - Mgmt. Fees                     | -                           | 626,524                       | -                           | 626,524              | 626,524                 | 100.00 %               | Corporate allocation  |
| 14       | 735 Contractual Services - Testing                        | 59,747                      | 184,071                       | -                           | 184,071              | 124,324                 | 208.08 %               | Increases in # of tests and unit cost of ongoing tests at multiple plants; addition of Barrington WWTP  |
| 15       | 736 Contractual Services - Other                          | 220,896                     | 410,280                       | 33,600                      | 443,880              | 222,984                 | 100.95 %               | Increases in fees for underground utility locate services; contract operator services at Lake Placid and Eagle Ridge  |
| 16       | 741 Rental of Building/Real Prop.                         | 31,357                      | 90,062                        | 10,386                      | 100,448              | 69,091                  | 220.34 %               | Allocation of corporate office rental expense   |
| 17       | 742 Rental of Equipment                                   | 7,573                       | 13,079                        | 19,302                      | 32,382               | 24,809                  | 327.59 %               | Use of rented pumping equipment at Wekiva Plant to improve filter performance.  |
| 18       | 750 Transportation Expenses                               | 129,165                     | 167,432                       | 6,362                       | 173,794              | 44,629                  | 34.55 %                | Increase in fleet maintenance & repairs (parts and labor)   |
| 19       | 756 Insurance - Vehicle                                   | -                           | -                             | -                           | -                    | -                       | %                      |   |
| 20       | 757 Insurance - General Liability                         | 244,224                     | 286,369                       | -                           | 286,369              | 42,145                  | 17.26 %                | Increase in annual general liability insurance premium  |
| 21       | 758 Insurance - Workman's Comp.                           | -                           | -                             | -                           | -                    | -                       | %                      |   |
| 22       | 759 Insurance - Other                                     | 53,506                      | 47,681                        | -                           | 47,681               | (5,825)                 | (10.89) %              | Reduction in non-general liability insurance premium  |
| 23       | 760 Advertising Expense                                   | 89                          | 136                           | -                           | 136                  | 47                      | 52.84 %                | De minimus legal notice expense   |
| 24       | 766 Reg. Comm. Exp. - Rate Case Amort.                    | 135,811                     | 166,398                       | 61,926                      | 228,324              | n/a                     | n/a                    | N/A   |
| 25       | 767 Reg. Comm. Exp. - Other                               | 5,341                       | 1,906                         | -                           | 1,906                | (3,435)                 | (64.32) %              | Reduction of non-rate case docket activity  |
| 26       | 770 Bad Debt Expense                                      | 30,986                      | 47,826                        | -                           | 47,826               | 16,840                  | 54.35 %                | De minimus amount compared to billed revenue<br>Increases associated with printing, garbage removal, grounds maintenance, HVAC maintenance, building repairs, office supplies, shop and truck supplies, hardware purchases of tools, parts and supplies, generator maintenance, generator fuel, paint, filters, travel, training, shipping expense, communications/SCADA, uniforms, meter tests, lab supplies, small equipment repairs. |
| 27       | 775 Miscellaneous Expenses                                | 662,600                     | 981,757                       | 1,759                       | 983,516              | 320,916                 | 48.43 %                |   |
| 28       |   |                             |                               |                             |                      |                         |                        |   |
| 29       | <b>TOTAL</b>  | <b>\$ 8,034,543</b>         | <b>\$ 10,494,286</b>          | <b>\$ 575,233</b>           | <b>\$ 11,069,519</b> | <b>\$ 2,942,463</b>     | <b>37.25 %</b>         |   |
| 30       | Less:   |                             |                               |                             |                      |                         |                        |   |
| 31       | 766 Reg. Comm. Exp. - Rate Case Amort.                    | (135,811)                   | (166,398)                     | (61,926)                    | (228,324)            | n/a                     | n/a                    | Not subject to Index Benchmarking   |
| 32       |   |                             |                               |                             |                      |                         |                        |   |
| 33       | <b>TOTAL</b>  | <b>7,898,732</b>            | <b>10,327,888</b>             | <b>513,307</b>              | <b>10,841,195</b>    | <b>2,942,463</b>        | <b>37.25 %</b>         |   |
| 34       |   |                             |                               |                             |                      |                         |                        |   |
| 35       | Total Customers (ERCs) <sup>(1)</sup>                     | 34,086.4                    |                               |                             | 32,218.8             | (1,868)                 | - %                    |   |
| 36       |   |                             |                               |                             |                      |                         |                        |   |
| 37       | Consumer Price Index <sup>(2)</sup>                       | 237.017                     |                               |                             | 255.657              | 18.640                  | 7.86 %                 |   |
| 38       |   |                             |                               |                             |                      |                         |                        |   |
| 39       | Benchmark Index: Increase in Customer ERCs <sup>(1)</sup> |                             |                               |                             |                      |                         | 1.0000                 |   |
| 40       | Increase in CPI <sup>(2)</sup>                            |                             |                               |                             |                      |                         | 1.0786                 |   |
| 41       |   |                             |                               |                             |                      |                         | <b>1.0786</b>          |   |

42 Notes: <sup>(1)</sup> This ERC count is based on methodology is no longer used for corporate allocations, but more closely compares with the methodology in the 2015 case for the  
 43 purpose of this schedule to quantify customer growth.

44 <sup>(2)</sup> CPI - U

Company: Utilities Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019

Schedule: B-9  
 Page 1 of 1  
 Preparer: Jared Deason

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

| (1)<br>Line No. | (2)<br>Type of Service | (3)<br>Consultants                   | (4)<br>Amount | (5)<br>Description of Work Performed                 |
|-----------------|------------------------|--------------------------------------|---------------|--|
| 1               | Other Outside Services | A CUT ABOVE                          | \$ 2,250      | Tree Trimming  |
| 2               | Engineering            | BAILEY ENGINEERING CONSULTANTS INC   | \$ 11,020     | Various Engineering Services                         |
| 3               | Other Outside Services | BEAUMONT. MATTHES & CHURCH, INC.     | \$ 3,800      | Appraisal Services                                   |
| 4               | Other Outside Services | CHARLOTTE COUNTY UTILITIES           | \$ 9,481      | Meter Reads  |
| 5               | Other Outside Services | COASTAL LANDSCAPES OF SOUTH WEST FL  | \$ 375        | Tree Trimming  |
| 6               | Engineering            | CPH, INC.                            | \$ 21,700     | Various Engineering Services                         |
| 7               | Other Outside Services | ELLIS AUTOMATED CORP.                | \$ 420        | Alarm System   |
| 8               | Other Outside Services | IPS INNOVATIVE PROPERTY SERVICES LLC | \$ 56,723     | Generator Installations                              |
| 9               | Engineering            | KIMLEY-HORN AND ASSOC, INC.          | \$ 338,528    | Various Engineering Services                         |
| 10              | Other Outside Services | MISTY CREEK SERVICES                 | \$ 16,500     | Operations at Eagle Ridge/ Cross Creek               |
| 11              | Other Outside Services | PARAMOUNT POWER INC.                 | \$ 449        | Annual Generator Service                             |
| 12              | Other Outside Services | PUGH UTILITIES SERVICE               | \$ 45,606     | Operations at Lake Placid                            |
| 13              | Other Outside Services | SANDERS COMPANY, INC.                | \$ 6,047      | Repairs at Lake Groves WTP                           |
| 14              | Other Outside Services | SHRUM, CLAY R                        | \$ 8,960      | Meter Reading and Work Orders at Lake Placid         |
| 15              | Other Outside Services | SOUTHEASTERN SURVEYING CORP          | \$ 842        | Location and field mark of water main and force main |
| 16              | Other Outside Services | UNITED RENTALS (NORTH AMERICA) INC   | \$ 8,269      | Equipment Rentals                                    |
| 17              | Other Outside Services | UTILITY SERVICES ASSOCIATES, LLC.    | \$ 4,050      | Water Line Survey - Golden Hills                     |
| 18              | Other Outside Services | WATER EQUIPMENT TECHNOLOGIES         | \$ 5,700      | Installation of (6) Lift Station Panels              |
| 19              | Other Outside Services | SUNSHINE STATE ONE CALL OF FL INC    | \$ 11,759     | Sunshine 811 Assessments                             |

Company: Utilities, Inc. of Florida

Schedule: B-10

Docket No.: 20200139-WS

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Schedule Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

| (1)      | (2)   | (3)                            | (4)                    | (5)               | (6)                               |  |
|----------|---|--------------------------------|------------------------|-------------------|-----------------------------------|--|
| Line No. | Firm or Vendor Name   | Counsel, Consultant or Witness | Hourly Rate Per Person | Hours             | Total Estimate of Charges by Firm | Type of Service Rendered   |
| 1        | Dean, Mead, Egerton, Bloodworth, Capou  | Martin Friedman                | 385.00                 | 650.00            | 250,250                           | Legal Fees   |
| 2        | Milian, Swain & Associates  | Deborah Swain                  | 225.00                 | 800.00            | 180,000                           | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing     |
| 3        | Milian, Swain & Associates  | Cynthia Yapp                   | 175.00                 | 480.00            | 84,000                            | Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing     |
| 4        | M&R Consultants   | Frank Seidman                  | 170.00                 | 250.00            | 42,500                            | U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing |
| 5        | ScottMadden   | Dylan D'Ascendis               | 295.00                 | 180.00            | \$ 53,100                         | ROE Analysis, Assist w/ MFRs, Data Requests, Hearing                     |
| 6        | Public Service Commission   |                                |                        |                   | 9,000                             | Filing Fee   |
| 7        | Consultants Travel  |                                |                        |                   | 5,000                             | Travel, Hotel/Accommodation, Rental Care, Airfare                        |
| 8        | Water Service Corp. / UIF   |                                |                        |                   | 10,000                            | Travel, Hotel/Accommodation, Rental Care, Airfare                        |
| 9        | Water Service Corp. / UIF   |                                |                        |                   | 115,000                           | Notices - postage, printing, publication                                 |
| 10       |   |                                |                        |                   |                                   |  |
| 11       | Estimate Through Final Order  |                                |                        |                   | <u>\$ 748,850</u>                 |  |
| 12       |   |                                |                        |                   |                                   |  |
| 13       | [ ] PAA   |                                |                        |                   |                                   |  |
| 14       | [x] Commission Hearing  |                                |                        |                   |                                   |  |
| 15       |   |                                |                        |                   |                                   |  |
| 16       | Amortization Period 4 Years   |                                |                        |                   |                                   |  |
| 17       | Explanation if different from Section 367.0816, Florida   |                                |                        |                   |                                   |  |
| 18       |   |                                |                        |                   |                                   |  |
| 19       | Amortization of Rate Case Expense:  |                                |                        |                   |                                   |  |
| 20       |   | (A)                            | (B)                    | (C)               |                                   |  |
| 21       |   | Water                          | Wastewater             | Total             |                                   |  |
| 22       | Current rate case expense   | 390,457                        | 358,393                | 748,850           |                                   |  |
| 23       | Appellate and remand rate case expense <sup>(1)</sup>   | 20,714                         | 19,013                 | 39,727            |                                   |  |
| 24       | Total projected rate case expense   | 411,171                        | 377,406                | 788,577           |                                   |  |
| 25       | Annual Amortization   | <u>\$ 102,793</u>              | <u>\$ 94,352</u>       | <u>\$ 197,144</u> |                                   |  |
| 26       |   |                                |                        |                   |                                   |  |
| 27       | Method of allocation for the County between water and wastewater (based on ERC count 12/31/19): |                                |                        |                   |                                   |  |
| 28       | Total Customer - County   | 35,101.30                      | 32,218.80              | 67,320.10         |                                   |  |
| 29       | Percentage of Customers   | 52.14%                         | 47.86%                 | 100.00%           |                                   |  |
| 30       |   |                                |                        |                   |                                   |  |
| 31       | <sup>(1)</sup> ORDER NO. PSC-2019-0363-PAA-WS   |                                |                        |                   |                                   |  |

Company: Utilities Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019

Schedule: B-11  
Page 1 of 2  
Preparer: Deborah D. Swain

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

| Line No. | Description                    | Date                           | Budget Amount | Term of Amort. | Test Year Amortization |           |
|----------|--------------------------------|--------------------------------|---------------|----------------|------------------------|-----------|
| 1        | PRESSURE WASH AND PAINT WTP    | CROWELL PLUMBING INC.          | 9/18/2017     | \$ 4,500       | 84 months              | \$ 643    |
| 2        | WW PERMIT RENEWAL LK PLACID    |                                | 3/4/2015      | \$ 2,979       | 120 months             | \$ 298    |
| 3        | WW PERMIT RENEWAL 10YR PERMIT  |                                | 7/17/2015     | \$ 875         | 120 months             | \$ 88     |
| 4        | PAINT NORTH HYDRO TANK @ WTP   | ENVIRONMENTAL EQUIPMENT SALES  | 5/4/2017      | \$ 3,767       | 84 months              | \$ 538    |
| 5        | CROWELL PLUMBING INC.          | 5 yrs hydrotank inspection     | 4/30/2018     | \$ 1,600       | 60 months              | \$ 320    |
| 6        | LEHIGH ENVIRONMENTAL SERVICE   | TANK REPAIR AND CLEANUP        | 9/30/2014     | \$ 3,940       | 60 months              | \$ 525    |
| 7        | FLORIDA PAINTERS OF LEE COUNTY | Blast & Coat Filters Weld Stee | 11/14/2016    | \$ 43,425      | 60 months              | \$ 8,685  |
| 8        | FLORIDA PAINTERS OF LEE COUNTY | Additional Welding             | 1/3/2017      | \$ 2,700       | 60 months              | \$ 540    |
| 9        | DEF CHGS-TANK MAINT&REP        | FLORIDA PAINTERS OF LEE COUNTY | 3/20/2017     | \$ 1,500       | 60 months              | \$ 300    |
| 10       | PINELLAS TREE SERVICE - REMOV  |                                | 12/13/2015    | \$ 5,875       | 60 months              | \$ 1,175  |
| 11       | WWTP PERMIT RENEWAL 5YR PERMIT |                                | 11/3/2015     | \$ 2,380       | 60 months              | \$ 476    |
| 12       | DEF CHGS-OTHER WTR & SW        | Surge Tank Grit Removal        | 11/6/2017     | \$ 36,498      | 60 months              | \$ 7,300  |
| 13       | GRIT REMOVAL @ M/C WWTP EQ     | SURGE TANK CLEANOUT - POLSTON  | 7/9/2015      | \$ 32,404      | 60 months              | \$ 6,481  |
| 14       | KNIGHT ENGINEERING CONSULTANTS | HIGHLAND PT 5 YR HYDRO INSPECT | 9/19/2014     | \$ 2,100       | 60 months              | \$ 280    |
| 15       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/13/2016     | \$ 8,306       | 60 months              | \$ 1,661  |
| 16       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/13/2016     | \$ 2,764       | 60 months              | \$ 553    |
| 17       | DEF CHGS-TANK MAINT&REP        | PRECON CORPORATION             | 3/28/2017     | \$ 28,400      | 60 months              | \$ 5,680  |
| 18       | CUP RENEWAL INVOICES           |                                | 8/14/2014     | \$ 33,216      | 120 months             | \$ 3,322  |
| 19       | SHERWIN-WILLIAMS CO #2438 & 2  | LAKE LOUSIA PAINT FOR DOME     | 2/27/2017     | \$ 3,985       | 120 months             | \$ 398    |
| 20       | DEF CHGS-OTHER WTR & SW        | CLEAN & INSPECT 1.0 GST        | 3/26/2018     | \$ 7,123       | 60 months              | \$ 1,425  |
| 21       | DEF CHGS-OTHER WTR & SW        | MOBLIZATION FEE                | 4/6/2018      | \$ 1,781       | 60 months              | \$ 356    |
| 22       | DEF CHGS-OTHER WTR & SW        | PAINT CR561 GST GUSSETS        | 4/13/2018     | \$ 990         | 60 months              | \$ 198    |
| 23       | DEF CHGS-OTHER WTR & SW        | Hydro Tank Insp 5 yr Deprec    | 4/30/2018     | \$ 2,150       | 60 months              | \$ 430    |
| 24       | DEF CHGS-OTHER WTR & SW        | Hydro Tank Insp 5 yr Deprec    | 4/30/2018     | \$ 2,150       | 60 months              | \$ 430    |
| 25       | DEF CHGS-OTHER WTR & SW        | Hydro Tank Insp 5 yr Deprec    | 4/30/2018     | \$ 6,450       | 60 months              | \$ 1,290  |
| 26       | DEF CHGS-TANK MAINT&REP        | PLASTIC COMPOSITES INC.        | 11/1/2016     | \$ 47,294      | 144 months             | \$ 3,941  |
| 27       | DEF CHGS-TANK MAINT&REP WTR    | FL RECLASS                     | 3/20/2014     | \$ 19,500      | 60 months              | \$ 630    |
| 28       | ECO-2000 INC                   | HYDRO TANK REHAB               | 5/2/2014      | \$ 11,285      | 60 months              | \$ 742    |
| 29       | ECO-2000 INC                   | HYDRO TANK REHAB               | 7/8/2014      | \$ 10,080      | 60 months              | \$ 1,000  |
| 30       | ECO-2000 INC                   | HYDRO TANK REHAB               | 7/9/2014      | \$ 9,055       | 60 months              | \$ 898    |
| 31       | ECO-2000 INC                   | HYDRO TANK REFURB              | 8/5/2014      | \$ 10,080      | 60 months              | \$ 1,171  |
| 32       | CROWELL PLUMBING AND HEATING   | WELL #2 TANK INSPECTION        | 9/30/2014     | \$ 3,000       | 60 months              | \$ 400    |
| 33       | KNIGHT ENGINEERING CONSULTANTS | GST Inspection-Amort 5yrs.     | 4/6/2015      | \$ 2,100       | 60 months              | \$ 420    |
| 34       | KNIGHT ENGINEERING CONSULTANTS | GST Inspection-Amort 5yrs.     | 4/9/2015      | \$ 2,100       | 60 months              | \$ 420    |
| 35       | THOMAS L. KNIGHT PE PROFESSION | 5yr Tank Inspection            | 3/28/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 36       | THOMAS L. KNIGHT PE PROFESSION | 5 Yr. Hydro Tank Inspections   | 3/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 37       | THOMAS L. KNIGHT PE PROFESSION | 5 Yr. Hydro Tank Inspections   | 3/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 38       | THOMAS L. KNIGHT PE PROFESSION | 5 Yr. Hydro Tank Inspections   | 3/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 39       | THOMAS L. KNIGHT PE PROFESSION | 5 Yr. Hydro Tank Inspections   | 3/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 40       | THOMAS L. KNIGHT PE PROFESSION | 5 yr Hydro Tank Inspection     | 5/20/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 41       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/13/2016     | \$ 1,266       | 60 months              | \$ 253    |
| 42       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/13/2016     | \$ 1,116       | 60 months              | \$ 223    |
| 43       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/15/2016     | \$ 1,116       | 60 months              | \$ 223    |
| 44       | DEF CHGS-TANK MAINT&REP        | THOMAS L. KNIGHT PE PROFESSION | 6/16/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 45       | THOMAS L. KNIGHT PE PROFESSION | 2016 5 Yr. Hydro Inspection    | 6/16/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 46       | DEF CHGS-TANK MAINT&REP        | THOMAS L. KNIGHT PE PROFESSION | 7/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 47       | CROWELL PLUMBING INC.          | Blast,Coat&InspectHydTk@L/T    | 8/19/2014     | \$ 23,000      | 60 months              | \$ 2,672  |
| 48       | COA-UIF                        |                                | 12/31/2014    | \$ 2,198       | 60 months              | \$ 403    |
| 49       | UTILITY SERVICES ASSOCIATES, L |                                | 7/2/2015      | \$ 3,534       | 60 months              | \$ 707    |
| 50       | EXCEL ENGINEERING CONSULTANTS  | OV 132533 AND OV 139796        | 7/1/2013      | \$ 10,871      | 240 months             | \$ 544    |
| 51       | RCL VARIOUS EXPENSES           | RCL OV 160886                  | 2/28/2014     | \$ 8,549       | 120 months             | \$ 855    |
| 52       | DEF CHGS-OTHER WTR & SW        | 5 Yr. Hydro Tank Inspection    | 5/15/2018     | \$ 2,150       | 120 months             | \$ 215    |
| 53       | ECO-2000 INC                   | KNOLLWOOD HYDRO TANK REHAB     | 5/8/2014      | \$ 10,000      | 60 months              | \$ 658    |
| 54       | THOMAS L. KNIGHT PE PROFESSION | 5 Yr. Hydro Tank Inspections   | 3/15/2016     | \$ 2,250       | 60 months              | \$ 450    |
| 55       | DEF CHGS-TANK MAINT&REP        | RON PERRIN WATER TECHNOLOGIES  | 6/13/2016     | \$ 16,419      | 60 months              | \$ 3,284  |
| 56       | DEF CHGS-OTHER                 |                                | 9/30/2015     | \$ 10,890      | 60 months              | \$ 2,178  |
| 57       | DEF CHGS-OTHER                 |                                | 9/30/2015     | \$ 2,109       | 60 months              | \$ 422    |
| 58       | WEKIVA PLANT LANDSCAPING       |                                | 2/6/2015      | \$ 4,422       | 60 months              | \$ 884    |
| 59       | DEF CHGS-MULTI YR TESTING      | SAMPLE LAB FEE                 | 2/28/2018     | \$ 1,195       | 36 months              | \$ 398    |
| 60       | DEF CHGS-MULTI YR TESTING      | Lab Fee--402610                | 3/2/2018      | \$ 704         | 36 months              | \$ 235    |
| 61       | DEF CHGS-MULTI YR TESTING      | LAB FEE-18-02-341              | 3/16/2018     | \$ 600         | 36 months              | \$ 200    |
| 62       | FLORIDA ENVIRONMENTAL CONST.   | Wekiva Filter Media Replacment | 11/29/2016    | \$ 85,747      | 60 months              | \$ 17,149 |

Company: Utilities Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019

Schedule: B-11  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

| Line No. | Description                     | Date                           | Budget Amount         | Term of Amort. | Test Year Amortization |
|----------|---------------------------------|--------------------------------|-----------------------|----------------|------------------------|
| 1        | BUSHWACKER TREE SERVICE         | TREE TRIMMING AND REMOVAL      | 9/30/2014 \$ 13,500   | 60 months      | \$ 1,800               |
| 2        | DOCKET NO. 2011-011-S           |                                | 7/1/2006 \$ 99,884    | 180 months     | \$ 6,659               |
| 3        | DOCKET NO. 2011-011-S           |                                | 7/1/2006 \$ 227,056   | 180 months     | \$ 15,137              |
| 4        | GAYDOS HYDRO SERVICES LLC - WA  |                                | 10/15/2015 \$ 10,000  | 60 months      | \$ 2,000               |
| 5        | DOCKET NO. 140135-WS            | COA-LABRADOR                   | 7/31/2015 \$ 3,693    | 60 months      | \$ 739                 |
| 6        | LABRADOR UTILITIES COA DEF      | CHGS TANK MAINT AND REP SWR    | 7/31/2012 \$ 10,740   | 240 months     | \$ 537                 |
| 7        | PB WTP TANK REHABS              | CP # 2013117 / 260.2960        | 12/31/2013 \$ 160,795 | 120 months     | \$ 16,079              |
| 8        | FDEP WWTF PERMIT RENEWAL        |                                | 3/2/2015 \$ 3,000     | 60 months      | \$ 600                 |
| 9        | KNIGHT ENGINEERING CONSULTANTS  | WWTP Permit Amortize over 5ys  | 4/6/2015 \$ 1,950     | 60 months      | \$ 390                 |
| 10       | DEF CHGS-OTHER WTR & SW         | PAINT FOR WTP CHLORINE ROOM    | 2/19/2018 \$ 383      | 60 months      | \$ 77                  |
| 11       | DEF CHGS-MULTI YR TESTING       | PENNBROOKE GST & PIPING PAINT  | 2/27/2018 \$ 4,447    | 60 months      | \$ 889                 |
| 12       | DEF CHGS-OTHER WTR & SW         | PAINT GST'S & PIPING           | 3/6/2018 \$ 8,300     | 60 months      | \$ 1,660               |
| 13       | DEF CHGS-OTHER WTR & SW         | PAINT FOR GST'S 3/13/18        | 3/15/2018 \$ 354      | 60 months      | \$ 71                  |
| 14       | KNIGHT ENGINEERING CONSULTANTS  | 4 OUTOF 5 5YR TANK INSPECTIONS | 4/7/2015 \$ 8,400     | 60 months      | \$ 1,680               |
| 15       | DP GST PAINTING                 |                                | 7/12/2018 \$ 36,973   | 60 months      | \$ 7,395               |
| 16       | KIMLEY-HORN AND ASSOC, INC.     | Crownwood WWTF 5 Year CAR      | 8/16/2018 \$ 2,500    | 120 months     | \$ 250                 |
| 17       | WW PERMIT RENEWAL               | 10 Years                       | 8/20/2018 \$ 3,000    | 120 months     | \$ 300                 |
| 18       | WW PERMIT RENEWAL ENGINEERING   | 10 Years                       | 9/11/2018 \$ 3,910    | 120 months     | \$ 391                 |
| 19       | FLORIDA PAINTERS OF LEE COUNTY  | Paint Plant kickplates&Piping  | 9/17/2018 \$ 12,490   | 96 months      | \$ 1,561               |
| 20       | SHERWIN-WILLIAMS CO #2982       | Tank sealants,coatings, paints | 10/3/2018 \$ 1,645    | 60 months      | \$ 329                 |
| 21       | VNP PAINTING CO.                | 1st payment for MC WWTP paint  | 10/7/2018 \$ 13,994   | 60 months      | \$ 2,799               |
| 22       | IPS INNOVATIVE PROPERTY SERVIC  | Treat/ Paint entire facility   | 10/12/2018 \$ 2,741   | 60 months      | \$ 544                 |
| 23       | DEF CHGS-TANK MAINT&REP SWR     | VNP PAINTING CO.               | 11/26/2018 \$ 13,994  | 60 months      | \$ 2,799               |
| 24       | IPS INNOVATIVE PROPERTY SERVIC  | PAINT REUSE GEN FUEL TANK      | 1/10/2019 \$ 720      | 60 months      | \$ 144                 |
| 25       | FLORIDA PAINTERS OF LEE COUNTY  | Painting WWTP DEF/Amort 10yr   | 2/13/2019 \$ 25,525   | 60 months      | \$ 4,671               |
| 26       | VNP PAINTING CO.                | Final Payment for MC WWP paint | 2/20/2019 \$ 29,988   | 60 months      | \$ 5,488               |
| 27       | FEB 19 CP CLOSE                 | CLOSE CP 2018129 TO 5001380    | 2/28/2019 \$ 74,674   | 60 months      | \$ 13,666              |
| 28       | TRAVERSE GROUP INC.             | Pond 2 Scarification           | 3/29/2019 \$ 41,973   | 60 months      | \$ 7,038               |
| 29       | VNP PAINTING CO.                | Add'l Painting & 5yr Warranty  | 4/23/2019 \$ 13,600   | 60 months      | \$ 2,049               |
| 30       | KNIGHT ENGINEERING CONSULTANTS  | Highland Pt 5Yr Hydro Insp     | 9/11/2019 \$ 2,350    | 60 months      | \$ 157                 |
| 31       | CROWELL PLUMBING INC.           | Blast&Coat Interior Exterior   | 9/19/2019 \$ 24,350   | 60 months      | \$ 1,628               |
| 32       | TRAVERSE GROUP INC.             | Wekiva Ponds 3/4 Scarify       | 10/23/2019 \$ 36,913  | 60 months      | \$ 1,861               |
| 33       | CROWELL PLUMBING INC.           | Well 2 blast&coat              | 12/13/2019 \$ 22,850  | 60 months      | \$ 388                 |
| 34       | KNIGHT ENGINEERING CONSULTANTS  | 5 Yr. WTP GST Inspection       | 12/9/2019 \$ 2,400    | 120 months     | \$ 20                  |
| 35       | Cypress Lakes I&I Investigation | 10 Yr. I&I Improvements        | 9/30/2020 \$ 50,000   | 120 months     | \$ 50,000              |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                               |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                    |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending January 31, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.14% Water                             | 47.86% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |  |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 2        | 403  | Depreciation Expense               | 21.96%                     | 78.04%                   | 100.00% | ERC                              | \$28,150                   | \$100,061                | \$128,211          | 14,677                                   | 13,473         |
| 3        | 408  | Taxes Other than Income            | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$10,368                   | \$36,392                 | \$46,759           | 5,406                                    | 4,962          |
| 4        | 409  | Taxes Other                        | 22.18%                     | 77.82%                   | 100.00% | ERC                              | (\$106)                    | (\$371)                  | (\$477)            | (55)                                     | (51)           |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 6        | 420  | Interest During Construction       | 22.17%                     | 77.83%                   | 100.00% | ERC                              | (\$202)                    | (\$709)                  | (\$911)            | (105)                                    | (97)           |
| 7        | 427.2  | Interest Expense                   | 22.17%                     | 77.83%                   | 100.00% | ERC                              | (\$785)                    | (\$2,757)                | (\$3,542)          | (409)                                    | (376)          |
| 8        | 601/701/603/703  | Salaries                           | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$126,963                  | \$445,654                | \$572,617          | 66,198                                   | 60,765         |
| 9        | 604/704  | Employee Benefits                  | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$21,356                   | \$74,964                 | \$96,321           | 11,135                                   | 10,221         |
| 10       | 620/720  | Materials and Supplies             | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$2,142                    | \$7,518                  | \$9,659            | 1,117                                    | 1,025          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$12,343                   | \$43,324                 | \$55,667           | 6,435                                    | 5,907          |
| 12       | 633/733  | Contractual Services - Legal       | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$360                      | \$1,264                  | \$1,624            | 188                                      | 172            |
| 13       | 634/734  | Management Fees                    | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$114,130                  | \$400,609                | \$514,739          | 59,507                                   | 54,623         |
| 14       | 636/736  | Contractual Services - Other       | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$45,791                   | \$160,731                | \$206,522          | 23,875                                   | 21,916         |
| 15       | 641/741  | Rent Expense                       | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$525                      | \$1,841                  | \$2,366            | 274                                      | 251            |
| 16       | 650/750  | Transportation Expenses            | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$521                      | \$1,830                  | \$2,351            | 272                                      | 250            |
| 17       | 657/757  | Insurance - General Liability      | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$4,009                    | \$14,072                 | \$18,081           | 2,090                                    | 1,919          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -  | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$209                      | \$732                    | \$941              | 109                                      | 100            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$35,475                   | \$124,522                | \$159,997          | 18,497                                   | 16,979         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$401,250</u>           | <u>\$1,409,677</u>       | <u>\$1,810,927</u> | <u>209,210</u>                           | <u>192,040</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 25       | 403  | Depreciation Expenses              | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$32,910                   | \$350                    | \$33,260           | 17,159                                   | 15,751         |
| 26       | 408  | Taxes Other than Income            | 99.00%                     | 1.00%                    | 100.00% | ERC                              | \$33,997                   | \$343                    | \$34,339           | 17,726                                   | 16,271         |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 28       | 420  | Interest During Construction       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.98%                     | 1.02%                    | 100.00% | ERC                              | \$99,195                   | \$1,025                  | \$100,220          | 51,720                                   | 47,475         |
| 31       | 604/704  | Employee Benefits                  | 98.93%                     | 1.07%                    | 100.00% | ERC                              | \$91,583                   | \$990                    | \$92,573           | 47,751                                   | 43,832         |
| 32       | 620/720  | Materials and Supplies             | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$124                      | \$2                      | \$125              | 64                                       | 59             |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 35       | 636/736  | Contractual Services - Other       | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$5,029                    | \$63                     | \$5,092            | 2,622                                    | 2,407          |
| 36       | 642/742  | Rental of Equipment                | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$308                      | \$4                      | \$312              | 160                                      | 147            |
| 37       | 650/750  | Transportation Expense             | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$22,617                   | \$283                    | \$22,900           | 11,793                                   | 10,825         |
| 38       | 657/757  | Insurance - General                | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$39,018                   | \$476                    | \$39,494           | 20,344                                   | 18,674         |
| 39       | 659/759  | Insurance - Other                  | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$10,210                   | \$128                    | \$10,338           | 5,324                                    | 4,887          |
| 40       | 666/766  | Rate Case Expense                  | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$21,400                   | \$268                    | \$21,667           | 11,158                                   | 10,242         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$225                      | \$3                      | \$228              | 117                                      | 108            |
| 42       | 675/775  | Miscellaneous Expenses             | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$37,602                   | \$458                    | \$38,060           | 19,606                                   | 17,996         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 394,218</u>          | <u>\$ 4,392</u>          | <u>\$ 398,609</u>  | <u>205,544</u>                           | <u>188,674</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -  | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                                 | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                                |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|---|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                     |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending February 28, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.12% Water                              | 47.88% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |   |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 2        | 403  | Depreciation Expense               | 22.02%                     | 77.98%                   | 100.00% | ERC                              | \$39,712                   | \$140,595                | \$180,307          | 20,698                                    | 19,014         |
| 3        | 408  | Taxes Other than Income            | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$19,254                   | \$67,563                 | \$86,817           | 10,035                                    | 9,219          |
| 4        | 409  | Taxes Other                        | 22.17%                     | 77.83%                   | 100.00% | ERC                              | (\$102)                    | (\$358)                  | (\$460)            | (53)                                      | (49)           |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 6        | 420  | Interest During Construction       | 22.17%                     | 77.83%                   | 100.00% | ERC                              | (\$160)                    | (\$560)                  | (\$720)            | (83)                                      | (76)           |
| 7        | 427.2  | Interest Expense                   | 22.18%                     | 77.82%                   | 100.00% | ERC                              | (\$635)                    | (\$2,227)                | (\$2,862)          | (331)                                     | (304)          |
| 8        | 601/701/603/703  | Salaries                           | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$123,828                  | \$434,507                | \$558,335          | 64,539                                    | 59,289         |
| 9        | 604/704  | Employee Benefits                  | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$29,665                   | \$104,094                | \$133,759          | 15,462                                    | 14,204         |
| 10       | 620/720  | Materials and Supplies             | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$10,068                   | \$35,329                 | \$45,397           | 5,248                                     | 4,821          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$12,411                   | \$43,551                 | \$55,962           | 6,469                                     | 5,943          |
| 12       | 633/733  | Contractual Services - Legal       | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$48                       | \$168                    | \$216              | 25  | 23             |
| 13       | 634/734  | Management Fees                    | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$114,159                  | \$400,580                | \$514,739          | 59,500                                    | 54,659         |
| 14       | 636/736  | Contractual Services - Other       | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$32,424                   | \$113,775                | \$146,199          | 16,899                                    | 15,525         |
| 15       | 641/741  | Rent Expense                       | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$2,630                    | \$9,227                  | \$11,857           | 1,371                                     | 1,259          |
| 16       | 650/750  | Transportation Expenses            | 22.13%                     | 77.87%                   | 100.00% | ERC                              | \$26                       | \$90                     | \$116              | 13  | 12             |
| 17       | 657/757  | Insurance - General Liability      | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$4,010                    | \$14,071                 | \$18,081           | 2,090                                     | 1,920          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -   | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$335                      | \$1,177                  | \$1,512            | 175                                       | 161            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.18%                     | 77.82%                   | 100.00% | ERC                              | \$25,957                   | \$91,083                 | \$117,040          | 13,529                                    | 12,428         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$413,632</u>           | <u>\$1,452,664</u>       | <u>\$1,866,296</u> | <u>215,585</u>                            | <u>198,047</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 25       | 403  | Depreciation Expenses              | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$32,650                   | \$347                    | \$32,997           | 17,017                                    | 15,633         |
| 26       | 408  | Taxes Other than Income            | 99.03%                     | 0.97%                    | 100.00% | ERC                              | \$27,926                   | \$274                    | \$28,200           | 14,555                                    | 13,371         |
| 27       | 414  | Disposal-Proceeds                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | (\$9,555)                  | (\$119)                  | (\$9,674)          | (4,980)                                   | (4,575)        |
| 28       | 420  | Interest During Construction       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.99%                     | 1.01%                    | 100.00% | ERC                              | \$98,845                   | \$1,011                  | \$99,856           | 51,518                                    | 47,327         |
| 31       | 604/704  | Employee Benefits                  | 98.94%                     | 1.06%                    | 100.00% | ERC                              | \$111,376                  | \$1,189                  | \$112,565          | 58,049                                    | 53,327         |
| 32       | 620/720  | Materials and Supplies             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$241                      | \$3                      | \$244              | 126                                       | 115            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 35       | 636/736  | Contractual Services - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$5,051                    | \$63                     | \$5,114            | 2,633                                     | 2,418          |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -   | -              |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$24,708                   | \$309                    | \$25,016           | 12,878                                    | 11,830         |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$39,018                   | \$476                    | \$39,494           | 20,336                                    | 18,682         |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$6,309                    | \$79                     | \$6,387            | 3,288                                     | 3,021          |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,400                   | \$268                    | \$21,667           | 11,154                                    | 10,246         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$1,009                    | \$13                     | \$1,022            | 526                                       | 483            |
| 42       | 675/775  | Miscellaneous Expenses             | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$21,380                   | \$268                    | \$21,648           | 11,143                                    | 10,237         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 380,359</u>          | <u>\$ 4,179</u>          | <u>\$ 384,538</u>  | <u>198,243</u>                            | <u>182,116</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -   | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                                  | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | of Florida                             |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|---------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | Allocation Percentage                  |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | Historical Month Ending March 31, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                     | Allocation Percentage                  |                |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total               | 52.12% Water                           | 47.88% Sewer   |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 2        | 403  | Depreciation Expense               | 22.25%                     | 77.75%                   | 100.00% | ERC                              | \$32,728                   | \$114,391                | \$147,118           | 17,057                                 | 15,671         |
| 3        | 408  | Taxes Other than Income            | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$9,125                    | \$31,522                 | \$40,647            | 4,756                                  | 4,370          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 6        | 420  | Interest During Construction       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | (\$162)                    | (\$558)                  | (\$720)             | (84)                                   | (77)           |
| 7        | 427.2  | Interest Expense                   | 22.45%                     | 77.55%                   | 100.00% | ERC                              | (\$302)                    | (\$1,045)                | (\$1,347)           | (158)                                  | (145)          |
| 8        | 601/701/603/703  | Salaries                           | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$127,510                  | \$440,463                | \$567,973           | 66,454                                 | 61,056         |
| 9        | 604/704  | Employee Benefits                  | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$30,051                   | \$103,807                | \$133,859           | 15,662                                 | 14,390         |
| 10       | 620/720  | Materials and Supplies             | 22.45%                     | 77.55%                   | 100.00% | ERC                              | (\$13,414)                 | (\$46,337)               | (\$59,752)          | (6,991)                                | (6,423)        |
| 11       | 632/732  | Contractual Services - Accounting  | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$12,497                   | \$43,170                 | \$55,667            | 6,513                                  | 5,984          |
| 12       | 633/733  | Contractual Services - Legal       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$817                      | \$2,824                  | \$3,641             | 426                                    | 391            |
| 13       | 634/734  | Management Fees                    | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$115,559                  | \$399,180                | \$514,739           | 60,226                                 | 55,333         |
| 14       | 636/736  | Contractual Services - Other       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$31,359                   | \$108,323                | \$139,682           | 16,343                                 | 15,015         |
| 15       | 641/741  | Rent Expense                       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$15,446                   | \$53,355                 | \$68,800            | 8,050                                  | 7,396          |
| 16       | 650/750  | Transportation Expenses            | 22.44%                     | 77.56%                   | 100.00% | ERC                              | \$59                       | \$203                    | \$261               | 31                                     | 28             |
| 17       | 657/757  | Insurance - General Liability      | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$4,059                    | \$14,022                 | \$18,081            | 2,116                                  | 1,944          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$246                      | \$850                    | \$1,096             | 128                                    | 118            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$25,149                   | \$86,874                 | \$112,023           | 13,107                                 | 12,042         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$390,727</u>           | <u>\$1,351,042</u>       | <u>\$1,741,769</u>  | <u>203,635</u>                         | <u>187,092</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 25       | 403  | Depreciation Expenses              | 98.97%                     | 1.03%                    | 100.00% | ERC                              | \$30,530                   | \$319                    | \$30,849            | 15,911                                 | 14,619         |
| 26       | 408  | Taxes Other than Income            | 99.04%                     | 0.96%                    | 100.00% | ERC                              | \$27,109                   | \$264                    | \$27,373            | 14,129                                 | 12,981         |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 28       | 420  | Interest During Construction       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | (\$0)                    | \$0                 | 0                                      | 0              |
| 30       | 601/701/603/703  | Salaries                           | 98.99%                     | 1.01%                    | 100.00% | ERC                              | \$99,748                   | \$1,015                  | \$100,763           | 51,986                                 | 47,762         |
| 31       | 604/704  | Employee Benefits                  | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$95,375                   | \$1,011                  | \$96,385            | 49,706                                 | 45,668         |
| 32       | 620/720  | Materials and Supplies             | 98.70%                     | 1.30%                    | 100.00% | ERC                              | \$397                      | \$5                      | \$402               | 207                                    | 190            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 35       | 636/736  | Contractual Services - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$4,938                    | \$62                     | \$5,000             | 2,574                                  | 2,365          |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -                                      | -              |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$31,372                   | \$391                    | \$31,763            | 16,350                                 | 15,022         |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$38,884                   | \$473                    | \$39,357            | 20,265                                 | 18,619         |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$3,638                    | \$45                     | \$3,683             | 1,896                                  | 1,742          |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,401                   | \$267                    | \$21,667            | 11,153                                 | 10,247         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$369                      | \$5                      | \$373               | 192                                    | 177            |
| 42       | 675/775  | Miscellaneous Expenses             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$34,991                   | \$436                    | \$35,427            | 18,236                                 | 16,755         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 388,753</u>          | <u>\$ 4,292</u>          | <u>\$ 393,044</u>   | <u>202,606</u>                         | <u>186,147</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 47       | 427  | Interest Expense                   | 19.90%                     | 80.10%                   | 100.00% | Unallocated Rate Base            | \$777,275                  | \$3,129,449              | \$3,906,724         | 405,092                                | 372,183        |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ 777,275</u>          | <u>\$ 3,129,449</u>      | <u>\$ 3,906,724</u> | <u>405,092</u>                         | <u>372,183</u> |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |



Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                             |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                  |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending April 30, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.14% Water                           | 47.86% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |  |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 2        | 403  | Depreciation Expense               | 22.22%                     | 77.78%                   | 100.00% | ERC                              | \$33,055                   | \$115,717                | \$148,771          | 17,236                                 | 15,819         |
| 3        | 408  | Taxes Other than Income            | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$12,641                   | \$43,742                 | \$56,383           | 6,591                                  | 6,049          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 6        | 420  | Interest During Construction       | 22.42%                     | 77.58%                   | 100.00% | ERC                              | (\$161)                    | (\$559)                  | (\$720)            | (84)                                   | (77)           |
| 7        | 427.2  | Interest Expense                   | 22.42%                     | 77.58%                   | 100.00% | ERC                              | (\$280)                    | (\$968)                  | (\$1,248)          | (146)                                  | (134)          |
| 8        | 601/701/603/703  | Salaries                           | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$135,485                  | \$468,834                | \$604,320          | 70,646                                 | 64,839         |
| 9        | 604/704  | Employee Benefits                  | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$33,419                   | \$115,643                | \$149,061          | 17,426                                 | 15,993         |
| 10       | 620/720  | Materials and Supplies             | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$2,562                    | \$8,864                  | \$11,426           | 1,336                                  | 1,226          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$12,480                   | \$43,187                 | \$55,667           | 6,508                                  | 5,973          |
| 12       | 633/733  | Contractual Services - Legal       | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$1,659                    | \$5,741                  | \$7,400            | 865                                    | 794            |
| 13       | 634/734  | Management Fees                    | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$115,402                  | \$399,337                | \$514,739          | 60,174                                 | 55,228         |
| 14       | 636/736  | Contractual Services - Other       | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$34,977                   | \$121,034                | \$156,011          | 18,238                                 | 16,739         |
| 15       | 641/741  | Rent Expense                       | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$15,425                   | \$53,376                 | \$68,800           | 8,043                                  | 7,382          |
| 16       | 650/750  | Transportation Expenses            | 22.40%                     | 77.60%                   | 100.00% | ERC                              | \$67                       | \$232                    | \$300              | 35                                     | 32             |
| 17       | 657/757  | Insurance - General Liability      | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$4,054                    | \$14,027                 | \$18,081           | 2,114                                  | 1,940          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -                                      | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$385                      | \$1,331                  | \$1,716            | 201                                    | 184            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$39,457                   | \$136,536                | \$175,993          | 20,574                                 | 18,883         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$440,625</u>           | <u>\$1,526,074</u>       | <u>\$1,966,699</u> | <u>229,756</u>                         | <u>210,869</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 25       | 403  | Depreciation Expenses              | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$31,326                   | \$329                    | \$31,655           | 16,334                                 | 14,992         |
| 26       | 408  | Taxes Other than Income            | 99.16%                     | 0.84%                    | 100.00% | ERC                              | \$39,081                   | \$333                    | \$39,414           | 20,378                                 | 18,703         |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 28       | 420  | Interest During Construction       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$101,551                  | \$1,076                  | \$102,627          | 52,952                                 | 48,599         |
| 31       | 604/704  | Employee Benefits                  | 99.03%                     | 0.97%                    | 100.00% | ERC                              | \$103,673                  | \$1,014                  | \$104,686          | 54,058                                 | 49,614         |
| 32       | 620/720  | Materials and Supplies             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$895                      | \$11                     | \$907              | 467                                    | 429            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 35       | 636/736  | Contractual Services - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                      | -              |
| 36       | 642/742  | Rental of Equipment                | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$308                      | \$4                      | \$312              | 160                                    | 147            |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$27,906                   | \$349                    | \$28,254           | 14,551                                 | 13,355         |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$39,054                   | \$476                    | \$39,530           | 20,364                                 | 18,690         |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$15,017                   | \$188                    | \$15,205           | 7,830                                  | 7,187          |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,400                   | \$267                    | \$21,667           | 11,159                                 | 10,241         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$144                      | \$2                      | \$146              | 75                                     | 69             |
| 42       | 675/775  | Miscellaneous Expenses             | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$45,905                   | \$574                    | \$46,479           | 23,936                                 | 21,968         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 426,259</u>          | <u>\$ 4,623</u>          | <u>\$ 430,882</u>  | <u>222,265</u>                         | <u>203,994</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -                                      | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                               | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |             | of Florida             |              |     |                                      |     |     |     |     |  |  |  |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|-------------|------------------------|--------------|-----|--------------------------------------|-----|-----|-----|-----|--|--|--|
|          |  |                                    |                            |                          |         |                                  |                            |                          |             | Allocation Percentage  |              |     |                                      |     |     |     |     |  |  |  |
|          |  |                                    |                            |                          |         |                                  |                            |                          |             | (1)                    | (2)          | (3) | (4)                                  | (5) | (6) | (7) | (8) |  |  |  |
|          |  |                                    |                            |                          |         |                                  |                            |                          |             | Allocation Percentages |              |     | Historical Month Ending May 31, 2019 |     |     |     |     |  |  |  |
|          |  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     | Amounts Allocated                    |     |     |     |     |  |  |  |
| Line No. | G/L Acct. No.  | Description                        | Utilities, Inc. of Florida | Other Companies/ Systems | Total   | Description of Allocation Method | Utilities, Inc. of Florida | Other Companies/ Systems | Total       | 52.03% Water           | 47.97% Sewer |     |                                      |     |     |     |     |  |  |  |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 2        | 403  | Depreciation Expense               | 22.26%                     | 77.74%                   | 100.00% | ERC                              | \$33,979                   | \$118,653                | \$152,633   | 17,679                 | 16,300       |     |                                      |     |     |     |     |  |  |  |
| 3        | 408  | Taxes Other than Income            | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$7,859                    | \$27,131                 | \$34,990    | 4,089                  | 3,770        |     |                                      |     |     |     |     |  |  |  |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 6        | 420  | Interest During Construction       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$162)                    | (\$558)                  | (\$720)     | (84)                   | (78)         |     |                                      |     |     |     |     |  |  |  |
| 7        | 427.2  | Interest Expense                   | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$425)                    | (\$1,466)                | (\$1,891)   | (221)                  | (204)        |     |                                      |     |     |     |     |  |  |  |
| 8        | 601/701/603/703  | Salaries                           | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$141,403                  | \$488,161                | \$629,563   | 73,571                 | 67,831       |     |                                      |     |     |     |     |  |  |  |
| 9        | 604/704  | Employee Benefits                  | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$25,969                   | \$89,655                 | \$115,624   | 13,512                 | 12,458       |     |                                      |     |     |     |     |  |  |  |
| 10       | 620/720  | Materials and Supplies             | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$2,503                    | \$8,641                  | \$11,144    | 1,302                  | 1,201        |     |                                      |     |     |     |     |  |  |  |
| 11       | 632/732  | Contractual Services - Accounting  | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$12,503                   | \$43,164                 | \$55,667    | 6,505                  | 5,998        |     |                                      |     |     |     |     |  |  |  |
| 12       | 633/733  | Contractual Services - Legal       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$31                       | \$108                    | \$140       | 16                     | 15           |     |                                      |     |     |     |     |  |  |  |
| 13       | 634/734  | Management Fees                    | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$43,300                   | \$149,484                | \$192,784   | 22,529                 | 20,771       |     |                                      |     |     |     |     |  |  |  |
| 14       | 636/736  | Contractual Services - Other       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$41,156                   | \$142,083                | \$183,240   | 21,414                 | 19,743       |     |                                      |     |     |     |     |  |  |  |
| 15       | 641/741  | Rent Expense                       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$15,453                   | \$53,347                 | \$68,800    | 8,040                  | 7,413        |     |                                      |     |     |     |     |  |  |  |
| 16       | 650/750  | Transportation Expenses            | 22.44%                     | 77.56%                   | 100.00% | ERC                              | \$12                       | \$43                     | \$55        | 6                      | 6            |     |                                      |     |     |     |     |  |  |  |
| 17       | 657/757  | Insurance - General Liability      | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$4,061                    | \$14,020                 | \$18,081    | 2,113                  | 1,948        |     |                                      |     |     |     |     |  |  |  |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 19       | 670/770  | Bad Debt Expense                   | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$386                      | \$1,333                  | \$1,719     | 201                    | 185          |     |                                      |     |     |     |     |  |  |  |
| 20       | 675/775  | Miscellaneous Expenses             | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$29,631                   | \$102,294                | \$131,925   | 15,417                 | 14,214       |     |                                      |     |     |     |     |  |  |  |
| 21       |  |                                    |                            |                          |         |                                  | \$357,661                  | \$1,236,092              | \$1,593,753 | 186,089                | 171,572      |     |                                      |     |     |     |     |  |  |  |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 25       | 403  | Depreciation Expenses              | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$30,696                   | \$322                    | \$31,018    | 15,971                 | 14,725       |     |                                      |     |     |     |     |  |  |  |
| 26       | 408  | Taxes Other than Income            | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$28,081                   | \$295                    | \$28,376    | 14,611                 | 13,471       |     |                                      |     |     |     |     |  |  |  |
| 27       | 414  | Disposal-Proceeds                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | (\$10,603)                 | (\$132)                  | (\$10,735)  | (5,516)                | (5,086)      |     |                                      |     |     |     |     |  |  |  |
| 28       | 420  | Interest During Construction       | 98.67%                     | 0.00%                    | 100.00% | ERC                              | (\$1)                      | (\$1)                    | (\$1)       | (0)                    | (0)          |     |                                      |     |     |     |     |  |  |  |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 30       | 601/701/603/703  | Salaries                           | 98.97%                     | 1.03%                    | 100.00% | ERC                              | \$104,424                  | \$1,091                  | \$105,515   | 54,331                 | 50,093       |     |                                      |     |     |     |     |  |  |  |
| 31       | 604/704  | Employee Benefits                  | 98.94%                     | 1.06%                    | 100.00% | ERC                              | \$113,332                  | \$1,216                  | \$114,548   | 58,966                 | 54,366       |     |                                      |     |     |     |     |  |  |  |
| 32       | 620/720  | Materials and Supplies             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$543                      | \$7                      | \$550       | 282                    | 260          |     |                                      |     |     |     |     |  |  |  |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 35       | 636/736  | Contractual Services - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$10,456                   | \$131                    | \$10,587    | 5,440                  | 5,016        |     |                                      |     |     |     |     |  |  |  |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0         | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$31,269                   | \$391                    | \$31,660    | 16,269                 | 15,000       |     |                                      |     |     |     |     |  |  |  |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$38,689                   | \$471                    | \$39,160    | 20,130                 | 18,559       |     |                                      |     |     |     |     |  |  |  |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$6,499                    | \$81                     | \$6,580     | 3,381                  | 3,117        |     |                                      |     |     |     |     |  |  |  |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,400                   | \$267                    | \$21,667    | 11,134                 | 10,266       |     |                                      |     |     |     |     |  |  |  |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$472                      | \$6                      | \$478       | 246                    | 227          |     |                                      |     |     |     |     |  |  |  |
| 42       | 675/775  | Miscellaneous Expenses             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$40,646                   | \$508                    | \$41,153    | 21,148                 | 19,498       |     |                                      |     |     |     |     |  |  |  |
| 43       |  |                                    |                            |                          |         |                                  | \$ 415,904                 | \$ 4,652                 | \$ 420,556  | 216,393                | 199,511      |     |                                      |     |     |     |     |  |  |  |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |             | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 48       |  |                                    |                            |                          |         |                                  | \$ -                       | \$ -                     | \$ -        | -                      | -            |     |                                      |     |     |     |     |  |  |  |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |             |                        |              |     |                                      |     |     |     |     |  |  |  |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |              | of Florida                            |              |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------|---------------------------------------|--------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |              | Allocation Percentage                 |              |
|          |  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
|          |  |                                    |                            |                          |         |                                  |                            |                          |              | Historical Month Ending June 30, 2019 |              |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |              | 52.05% Water                          | 47.95% Sewer |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total        |                                       |              |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 2        | 403  | Depreciation Expense               | 22.34%                     | 77.66%                   | 100.00% | ERC                              | \$51,167                   | \$177,904                | \$229,072    | 26,635                                | 24,532       |
| 3        | 408  | Taxes Other than Income            | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$7,549                    | \$26,049                 | \$33,597     | 3,930                                 | 3,619        |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 6        | 420  | Interest During Construction       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$168)                    | (\$580)                  | (\$749)      | (88)                                  | (81)         |
| 7        | 427.2  | Interest Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$431)                    | (\$1,486)                | (\$1,916)    | (224)                                 | (206)        |
| 8        | 601/701/603/703  | Salaries                           | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$130,366                  | \$449,847                | \$580,212    | 67,861                                | 62,504       |
| 9        | 604/704  | Employee Benefits                  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$21,148                   | \$72,975                 | \$94,123     | 11,009                                | 10,140       |
| 10       | 620/720  | Materials and Supplies             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$4,718                    | \$16,279                 | \$20,997     | 2,456                                 | 2,262        |
| 11       | 632/732  | Contractual Services - Accounting  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$11,299                   | \$38,991                 | \$50,290     | 5,882                                 | 5,418        |
| 12       | 633/733  | Contractual Services - Legal       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$575                      | \$1,983                  | \$2,558      | 299                                   | 276          |
| 13       | 634/734  | Management Fees                    | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$115,655                  | \$399,084                | \$514,739    | 60,204                                | 55,451       |
| 14       | 636/736  | Contractual Services - Other       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$38,512                   | \$132,891                | \$171,403    | 20,047                                | 18,465       |
| 15       | 641/741  | Rent Expense                       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$14,072                   | \$48,559                 | \$62,631     | 7,325                                 | 6,747        |
| 16       | 650/750  | Transportation Expenses            | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$136                      | \$468                    | \$604        | 71                                    | 65           |
| 17       | 657/757  | Insurance - General Liability      | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$4,063                    | \$14,018                 | \$18,081     | 2,115                                 | 1,948        |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 19       | 670/770  | Bad Debt Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$162                      | \$559                    | \$721        | 84                                    | 78           |
| 20       | 675/775  | Miscellaneous Expenses             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$24,986                   | \$86,220                 | \$111,206    | 13,007                                | 11,980       |
| 21       |  |                                    |                            |                          |         |                                  | \$423,808                  | \$1,463,760              | \$1,887,568  | 220,612                               | 203,196      |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 25       | 403  | Depreciation Expenses              | 98.97%                     | 1.03%                    | 100.00% | ERC                              | \$30,630                   | \$320                    | \$30,950     | 15,944                                | 14,686       |
| 26       | 408  | Taxes Other than Income            | 98.98%                     | 1.02%                    | 100.00% | ERC                              | \$25,813                   | \$267                    | \$26,080     | 13,437                                | 12,376       |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 28       | 420  | Interest During Construction       | 98.67%                     | 0.00%                    | 100.00% | ERC                              | (\$1)                      |                          | (\$1)        | (0)                                   | (0)          |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | (\$0)                      | \$0                      | \$0          | (0)                                   | (0)          |
| 30       | 601/701/603/703  | Salaries                           | 98.98%                     | 1.02%                    | 100.00% | ERC                              | \$101,788                  | \$1,053                  | \$102,841    | 52,985                                | 48,802       |
| 31       | 604/704  | Employee Benefits                  | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$76,224                   | \$813                    | \$77,036     | 39,678                                | 36,546       |
| 32       | 620/720  | Materials and Supplies             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$242                      | \$3                      | \$245        | 126                                   | 116          |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0          | -                                     | -            |
| 35       | 636/736  | Contractual Services - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$4,938                    | \$62                     | \$5,000      | 2,571                                 | 2,368        |
| 36       | 642/742  | Rental of Equipment                | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$11,399                   | \$142                    | \$11,541     | 5,934                                 | 5,465        |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$26,634                   | \$332                    | \$26,966     | 13,864                                | 12,770       |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$38,716                   | \$471                    | \$39,187     | 20,154                                | 18,563       |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$15,218                   | \$190                    | \$15,408     | 7,922                                 | 7,296        |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,401                   | \$267                    | \$21,667     | 11,140                                | 10,261       |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$75                       | \$1                      | \$76         | 39                                    | 36           |
| 42       | 675/775  | Miscellaneous Expenses             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$31,820                   | \$397                    | \$32,217     | 16,564                                | 15,256       |
| 43       |  |                                    |                            |                          |         |                                  | \$ 384,898                 | \$ 4,317                 | \$ 389,215   | 200,357                               | 184,541      |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |
| 47       | 427  | Interest Expense                   | 18.95%                     | 81.05%                   | 100.00% | Unallocated Rate Base            | \$752,666                  | \$3,220,202              | \$3,972,867  | 391,797                               | 360,868      |
| 48       |  |                                    |                            |                          |         |                                  | \$ 752,666                 | \$ 3,220,202             | \$ 3,972,867 | 391,797                               | 360,868      |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |              |                                       |              |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                            |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|---------------------------------------|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                 |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending July 31, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.02% Water                          | 47.98% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |                                       |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 2        | 403  | Depreciation Expense               | 22.13%                     | 77.87%                   | 100.00% | ERC                              | \$42,819                   | \$150,653                | \$193,471          | 22,273                                | 20,545         |
| 3        | 408  | Taxes Other than Income            | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$7,609                    | \$26,259                 | \$33,868           | 3,958                                 | 3,651          |
| 4        | 409  | Income Taxes                       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$210                      | \$727                    | \$937              | 109                                   | 101            |
| 5        | 410  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 6        | 420  | Interest During Construction       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$2,268)                  | (\$7,827)                | (\$10,095)         | (1,180)                               | (1,088)        |
| 7        | 427.2  | Interest Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$172                      | \$593                    | \$765              | 89                                    | 82             |
| 8        | 601/701/603/703  | Salaries                           | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$124,270                  | \$428,867                | \$553,137          | 64,643                                | 59,628         |
| 9        | 604/704  | Employee Benefits                  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$28,002                   | \$96,638                 | \$124,639          | 14,566                                | 13,436         |
| 10       | 620/720  | Materials and Supplies             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$10,786)                 | (\$37,225)               | (\$48,011)         | (5,611)                               | (5,176)        |
| 11       | 632/732  | Contractual Services - Accounting  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$12,305                   | \$42,466                 | \$54,771           | 6,401                                 | 5,904          |
| 12       | 633/733  | Contractual Services - Legal       | 22.48%                     | 77.52%                   | 100.00% | ERC                              | \$35                       | \$122                    | \$158              | 18                                    | 17             |
| 13       | 634/734  | Management Fees                    | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$115,643                  | \$399,096                | \$514,739          | 60,155                                | 55,488         |
| 14       | 636/736  | Contractual Services - Other       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$37,299                   | \$128,724                | \$166,024          | 19,402                                | 17,897         |
| 15       | 641/741  | Rent Expense                       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$15,122                   | \$52,189                 | \$67,311           | 7,866                                 | 7,256          |
| 16       | 650/750  | Transportation Expenses            | 22.52%                     | 77.48%                   | 100.00% | ERC                              | \$11                       | \$39                     | \$51               | 6                                     | 5              |
| 17       | 657/757  | Insurance - General Liability      | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$4,062                    | \$14,019                 | \$18,081           | 2,113                                 | 1,949          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -                                     | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$148                      | \$511                    | \$659              | 77                                    | 71             |
| 20       | 675/775  | Miscellaneous Expenses             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$31,709                   | \$109,431                | \$141,140          | 16,494                                | 15,215         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$406,364</u>           | <u>\$1,405,280</u>       | <u>\$1,811,644</u> | <u>211,382</u>                        | <u>194,982</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 25       | 403  | Depreciation Expenses              | 98.97%                     | 1.03%                    | 100.00% | ERC                              | \$30,658                   | \$320                    | \$30,978           | 15,947                                | 14,710         |
| 26       | 408  | Taxes Other than Income            | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$29,325                   | \$310                    | \$29,634           | 15,254                                | 14,071         |
| 27       | 414  | Disposal-Proceeds                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | (\$1,559)                  | (\$19)                   | (\$1,579)          | (811)                                 | (748)          |
| 28       | 420  | Interest During Construction       | 98.67%                     | 0.00%                    | 100.00% | ERC                              | (\$1)                      | (\$1)                    | (\$1)              | (0)                                   | (0)            |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.98%                     | 1.02%                    | 100.00% | ERC                              | \$104,034                  | \$1,074                  | \$105,108          | 54,116                                | 49,918         |
| 31       | 604/704  | Employee Benefits                  | 98.93%                     | 1.07%                    | 100.00% | ERC                              | \$103,455                  | \$1,124                  | \$104,579          | 53,815                                | 49,640         |
| 32       | 620/720  | Materials and Supplies             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$606                      | \$8                      | \$614              | 315                                   | 291            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 35       | 636/736  | Contractual Services - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 36       | 642/742  | Rental of Equipment                | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$308                      | \$4                      | \$312              | 160                                   | 148            |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$36,664                   | \$457                    | \$37,121           | 19,072                                | 17,592         |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$41,070                   | \$500                    | \$41,569           | 21,363                                | 19,706         |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$2,710                    | \$34                     | \$2,744            | 1,410                                 | 1,300          |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,401                   | \$267                    | \$21,667           | 11,132                                | 10,269         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                     | -              |
| 42       | 675/775  | Miscellaneous Expenses             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$62,969                   | \$785                    | \$63,754           | 32,755                                | 30,214         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 431,638</u>          | <u>\$ 4,863</u>          | <u>\$ 436,501</u>  | <u>224,529</u>                        | <u>207,109</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -                                     | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                              | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |                                       |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                              |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|---|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                   |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending August 30, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.05% Water                            | 47.95% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |   |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 2        | 403  | Depreciation Expense               | 22.17%                     | 77.83%                   | 100.00% | ERC                              | \$43,326                   | \$152,099                | \$195,425          | 22,549                                  | 20,777         |
| 3        | 408  | Taxes Other than Income            | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$8,057                    | \$27,750                 | \$35,806           | 4,193                                   | 3,864          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 6        | 420  | Interest During Construction       | 22.50%                     | 77.50%                   | 100.00% | ERC                              | (\$2,456)                  | (\$8,458)                | (\$10,914)         | (1,278)                                 | (1,178)        |
| 7        | 427.2  | Interest Expense                   | 22.50%                     | 77.50%                   | 100.00% | ERC                              | (\$254)                    | (\$874)                  | (\$1,128)          | (132)                                   | (122)          |
| 8        | 601/701/603/703  | Salaries                           | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$116,721                  | \$402,024                | \$518,745          | 60,748                                  | 55,973         |
| 9        | 604/704  | Employee Benefits                  | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$25,548                   | \$87,996                 | \$113,544          | 13,297                                  | 12,251         |
| 10       | 620/720  | Materials and Supplies             | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$2,244                    | \$7,729                  | \$9,973            | 1,168                                   | 1,076          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$12,324                   | \$42,447                 | \$54,771           | 6,414                                   | 5,910          |
| 12       | 633/733  | Contractual Services - Legal       | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$73                       | \$251                    | \$324              | 38                                      | 35             |
| 13       | 634/734  | Management Fees                    | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$43,398                   | \$149,475                | \$192,873          | 22,587                                  | 20,811         |
| 14       | 636/736  | Contractual Services - Other       | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$41,596                   | \$143,271                | \$184,867          | 21,649                                  | 19,947         |
| 15       | 641/741  | Rent Expense                       | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$15,151                   | \$52,186                 | \$67,337           | 7,886                                   | 7,266          |
| 16       | 650/750  | Transportation Expenses            | 22.51%                     | 77.49%                   | 100.00% | ERC                              | \$37                       | \$126                    | \$162              | 19                                      | 18             |
| 17       | 657/757  | Insurance - General Liability      | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$4,068                    | \$14,013                 | \$18,081           | 2,117                                   | 1,951          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$249                      | \$856                    | \$1,105            | 129                                     | 119            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.50%                     | 77.50%                   | 100.00% | ERC                              | \$22,430                   | \$77,254                 | \$99,684           | 11,674                                  | 10,756         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$332,511</u>           | <u>\$1,148,145</u>       | <u>\$1,480,656</u> | <u>173,058</u>                          | <u>159,453</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 25       | 403  | Depreciation Expenses              | 98.97%                     | 1.03%                    | 100.00% | ERC                              | \$30,696                   | \$319                    | \$31,014           | 15,976                                  | 14,720         |
| 26       | 408  | Taxes Other than Income            | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$27,902                   | \$346                    | \$28,248           | 14,522                                  | 13,380         |
| 27       | 414  | Disposal-Proceeds                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | (\$4,537)                  | (\$56)                   | (\$4,594)          | (2,361)                                 | (2,176)        |
| 28       | 420  | Interest During Construction       | 98.77%                     | 0.00%                    | 100.00% | ERC                              | (\$391)                    |                          | (\$396)            | (203)                                   | (187)          |
| 29       | 427  | Interest Expense                   | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$27                       | \$0                      | \$28               | 14                                      | 13             |
| 30       | 601/701/603/703  | Salaries                           | 98.98%                     | 1.02%                    | 100.00% | ERC                              | \$106,030                  | \$1,096                  | \$107,126          | 55,184                                  | 50,846         |
| 31       | 604/704  | Employee Benefits                  | 98.89%                     | 1.11%                    | 100.00% | ERC                              | \$98,601                   | \$1,109                  | \$99,709           | 51,318                                  | 47,283         |
| 32       | 620/720  | Materials and Supplies             | 98.29%                     | 1.71%                    | 100.00% | ERC                              | \$285                      | \$5                      | \$290              | 148                                     | 137            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 35       | 636/736  | Contractual Services - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$10,308                   | \$128                    | \$10,436           | 5,365                                   | 4,943          |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -                                       | -              |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$38,217                   | \$474                    | \$38,692           | 19,890                                  | 18,327         |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$38,692                   | \$468                    | \$39,160           | 20,138                                  | 18,554         |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$11,632                   | \$144                    | \$11,776           | 6,054                                   | 5,578          |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$21,402                   | \$266                    | \$21,667           | 11,139                                  | 10,263         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$634                      | \$8                      | \$642              | 330                                     | 304            |
| 42       | 675/775  | Miscellaneous Expenses             | 98.75%                     | 1.25%                    | 100.00% | ERC                              | \$35,408                   | \$449                    | \$35,857           | 18,428                                  | 16,980         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 414,905</u>          | <u>\$ 4,756</u>          | <u>\$ 419,657</u>  | <u>215,941</u>                          | <u>198,965</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -                                       | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                                | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |   |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | of Florida                                 |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|---------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | Allocation Percentage                      |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                     | Historical Month Ending September 30, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                     | 52.07% Water                               | 47.93% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total               |  |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 2        | 403  | Depreciation Expense               | 22.12%                     | 77.88%                   | 100.00% | ERC                              | \$43,735                   | \$153,956                | \$197,691           | 22,771                                     | 20,964         |
| 3        | 408  | Taxes Other than Income            | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$7,170                    | \$24,773                 | \$31,944            | 3,733                                      | 3,437          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -  | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -  | -              |
| 6        | 420  | Interest During Construction       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | (\$2,495)                  | (\$8,619)                | (\$11,114)          | (1,299)                                    | (1,196)        |
| 7        | 427.2  | Interest Expense                   | 22.34%                     | 77.66%                   | 100.00% | ERC                              | \$5                        | \$19                     | \$24                | 3  | 3              |
| 8        | 601/701/603/703  | Salaries                           | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$116,525                  | \$402,580                | \$519,105           | 60,670                                     | 55,855         |
| 9        | 604/704  | Employee Benefits                  | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$25,222                   | \$87,142                 | \$112,364           | 13,132                                     | 12,090         |
| 10       | 620/720  | Materials and Supplies             | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$5,673                    | \$19,600                 | \$25,273            | 2,954                                      | 2,719          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$12,295                   | \$42,476                 | \$54,771            | 6,401                                      | 5,893          |
| 12       | 633/733  | Contractual Services - Legal       | 22.44%                     | 77.56%                   | 100.00% | ERC                              | \$31                       | \$107                    | \$138               | 16   | 15             |
| 13       | 634/734  | Management Fees                    | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$115,545                  | \$399,194                | \$514,739           | 60,159                                     | 55,385         |
| 14       | 636/736  | Contractual Services - Other       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$53,385                   | \$184,439                | \$237,824           | 27,795                                     | 25,590         |
| 15       | 641/741  | Rent Expense                       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$15,115                   | \$52,223                 | \$67,338            | 7,870                                      | 7,245          |
| 16       | 650/750  | Transportation Expenses            | 22.43%                     | 77.57%                   | 100.00% | ERC                              | \$15                       | \$53                     | \$68                | 8  | 7              |
| 17       | 657/757  | Insurance - General Liability      | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$4,059                    | \$14,022                 | \$18,081            | 2,113                                      | 1,945          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)               | -  | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$214                      | \$739                    | \$953               | 111  | 103            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$26,005                   | \$89,846                 | \$115,851           | 13,540                                     | 12,465         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$422,500</u>           | <u>\$1,462,550</u>       | <u>\$1,885,050</u>  | <u>219,979</u>                             | <u>202,521</u> |
| 22       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 24       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 25       | 403  | Depreciation Expenses              | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$33,538                   | \$353                    | \$33,891            | 17,462                                     | 16,076         |
| 26       | 408  | Taxes Other than Income            | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$26,619                   | \$329                    | \$26,948            | 13,859                                     | 12,759         |
| 27       | 414  | Disposal-Proceeds                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | (\$4,855)                  | (\$60)                   | (\$4,915)           | (2,528)                                    | (2,327)        |
| 28       | 420  | Interest During Construction       | 98.78%                     | 0.00%                    | 100.00% | ERC                              | (\$391)                    | (\$0)                    | (\$396)             | (203)                                      | (187)          |
| 29       | 427  | Interest Expense                   | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$20                       | \$0                      | \$20                | 10   | 9              |
| 30       | 601/701/603/703  | Salaries                           | 98.94%                     | 1.06%                    | 100.00% | ERC                              | \$107,736                  | \$1,158                  | \$108,894           | 56,094                                     | 51,642         |
| 31       | 604/704  | Employee Benefits                  | 98.89%                     | 1.11%                    | 100.00% | ERC                              | \$95,444                   | \$1,068                  | \$96,512            | 49,694                                     | 45,750         |
| 32       | 620/720  | Materials and Supplies             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$442                      | \$5                      | \$448               | 230  | 212            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -  | -              |
| 34       | 633/733  | Contractual Services - Legal       | 98.76%                     | 1.24%                    | 100.00% | ERC                              | \$25                       | \$0                      | \$25                | 13   | 12             |
| 35       | 636/736  | Contractual Services - Other       | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$5,357                    | \$66                     | \$5,424             | 2,789                                      | 2,568          |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                 | -  | -              |
| 37       | 650/750  | Transportation Expense             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$24,656                   | \$305                    | \$24,961            | 12,837                                     | 11,818         |
| 38       | 657/757  | Insurance - General                | 98.81%                     | 1.19%                    | 100.00% | ERC                              | \$38,412                   | \$463                    | \$38,875            | 20,000                                     | 18,412         |
| 39       | 659/759  | Insurance - Other                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$11,648                   | \$144                    | \$11,792            | 6,065                                      | 5,583          |
| 40       | 666/766  | Rate Case Expense                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$21,403                   | \$265                    | \$21,667            | 11,143                                     | 10,259         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$225                      | \$3                      | \$228               | 117  | 108            |
| 42       | 675/775  | Miscellaneous Expenses             | 80.37%                     | 19.63%                   | 100.00% | ERC                              | \$50,353                   | \$12,300                 | \$62,653            | 26,217                                     | 24,136         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 410,631</u>          | <u>\$ 16,401</u>         | <u>\$ 427,027</u>   | <u>213,799</u>                             | <u>196,832</u> |
| 44       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 46       |  |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |
| 47       | 427  | Interest Expense                   | 18.15%                     | 81.85%                   | 100.00% | Unallocated Rate Base            | \$699,415                  | \$3,154,783              | \$3,854,198         | 364,157                                    | 335,257        |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ 699,415</u>          | <u>\$ 3,154,783</u>      | <u>\$ 3,854,198</u> | <u>364,157</u>                             | <u>335,257</u> |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                     |  |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                               |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                    |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending October 31, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.11% Water                             | 47.89% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |  |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 2        | 403  | Depreciation Expense               | 22.09%                     | 77.91%                   | 100.00% | ERC                              | \$38,726                   | \$136,557                | \$175,284          | 20,181                                   | 18,545         |
| 3        | 408  | Taxes Other than Income            | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$7,626                    | \$26,329                 | \$33,955           | 3,974                                    | 3,652          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 6        | 420  | Interest During Construction       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$5,918)                  | (\$20,434)               | (\$26,352)         | (3,084)                                  | (2,834)        |
| 7        | 427.2  | Interest Expense                   | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$97                       | \$336                    | \$433              | 51                                       | 47             |
| 8        | 601/701/603/703  | Salaries                           | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$131,057                  | \$452,513                | \$583,571          | 68,297                                   | 62,760         |
| 9        | 604/704  | Employee Benefits                  | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$25,228                   | \$87,108                 | \$112,336          | 13,147                                   | 12,081         |
| 10       | 620/720  | Materials and Supplies             | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$1,778)                  | (\$6,138)                | (\$7,915)          | (926)                                    | (851)          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$12,300                   | \$42,470                 | \$54,771           | 6,410                                    | 5,890          |
| 12       | 633/733  | Contractual Services - Legal       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$57                       | \$197                    | \$254              | 30                                       | 27             |
| 13       | 634/734  | Management Fees                    | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$115,599                  | \$399,140                | \$514,739          | 60,242                                   | 55,357         |
| 14       | 636/736  | Contractual Services - Other       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$53,059                   | \$183,202                | \$236,260          | 27,650                                   | 25,408         |
| 15       | 641/741  | Rent Expense                       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$9,165)                  | (\$31,643)               | (\$40,808)         | (4,776)                                  | (4,389)        |
| 16       | 650/750  | Transportation Expenses            | 22.49%                     | 77.51%                   | 100.00% | ERC                              | \$46                       | \$158                    | \$204              | 24                                       | 22             |
| 17       | 657/757  | Insurance - General Liability      | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$4,192                    | \$14,475                 | \$18,667           | 2,185                                    | 2,008          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -  | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$176                      | \$608                    | \$784              | 92                                       | 84             |
| 20       | 675/775  | Miscellaneous Expenses             | 22.46%                     | 77.54%                   | 100.00% | ERC                              | \$32,512                   | \$112,259                | \$144,771          | 16,943                                   | 15,569         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$403,816</u>           | <u>\$1,397,136</u>       | <u>\$1,800,953</u> | <u>210,439</u>                           | <u>193,377</u> |
| 22       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 24       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 25       | 403  | Depreciation Expenses              | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$33,478                   | \$351                    | \$33,829           | 17,446                                   | 16,032         |
| 26       | 408  | Taxes Other than Income            | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$26,264                   | \$323                    | \$26,587           | 13,687                                   | 12,577         |
| 27       | 414  | Disposal-Proceeds                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | (\$13,497)                 | (\$166)                  | (\$13,663)         | (7,033)                                  | (6,463)        |
| 28       | 420  | Interest During Construction       | 98.78%                     | 0.00%                    | 100.00% | ERC                              | (\$391)                    | (\$396)                  | (\$787)            | (204)                                    | (187)          |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$105,580                  | \$1,123                  | \$106,703          | 55,020                                   | 50,559         |
| 31       | 604/704  | Employee Benefits                  | 98.90%                     | 1.10%                    | 100.00% | ERC                              | \$97,781                   | \$1,091                  | \$98,872           | 50,956                                   | 46,825         |
| 32       | 620/720  | Materials and Supplies             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$418                      | \$5                      | \$423              | 218                                      | 200            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 35       | 636/736  | Contractual Services - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 36       | 642/742  | Rental of Equipment                | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$308                      | \$4                      | \$312              | 160                                      | 147            |
| 37       | 650/750  | Transportation Expense             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$28,672                   | \$354                    | \$29,026           | 14,942                                   | 13,730         |
| 38       | 657/757  | Insurance - General                | 98.81%                     | 1.19%                    | 100.00% | ERC                              | \$45,016                   | \$543                    | \$45,559           | 23,459                                   | 21,557         |
| 39       | 659/759  | Insurance - Other                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$9,640                    | \$119                    | \$9,758            | 5,023                                    | 4,616          |
| 40       | 666/766  | Rate Case Expense                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$21,404                   | \$264                    | \$21,667           | 11,154                                   | 10,250         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 42       | 675/775  | Miscellaneous Expenses             | 125.49%                    | -25.49%                  | 100.00% | ERC                              | \$54,236                   | (\$11,018)               | \$43,218           | 28,264                                   | 25,972         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 408,910</u>          | <u>\$ (7,009)</u>        | <u>\$ 401,897</u>  | <u>213,094</u>                           | <u>195,816</u> |
| 44       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 46       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -  | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                                 | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | of Florida                               |                |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|----------------------------|--------------------------|--------------------|--|----------------|
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Allocation Percentage                    |                |
|          |  |                                    |                            |                          |         |                                  |                            |                          |                    | Historical Month Ending October 31, 2019 |                |
| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated          |                          |                    | 52.12% Water                             | 47.88% Sewer   |
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Utilities, Inc. of Florida | Other Companies/ Systems | Total              |  |                |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 2        | 403  | Depreciation Expense               | 21.94%                     | 78.06%                   | 100.00% | ERC                              | \$44,781                   | \$159,363                | \$204,144          | 23,338                                   | 21,443         |
| 3        | 408  | Taxes Other than Income            | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$5,887                    | \$20,314                 | \$26,201           | 3,068                                    | 2,819          |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 6        | 420  | Interest During Construction       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$6,658)                  | (\$22,975)               | (\$29,633)         | (3,470)                                  | (3,188)        |
| 7        | 427.2  | Interest Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$31)                     | (\$108)                  | (\$139)            | (16)                                     | (15)           |
| 8        | 601/701/603/703  | Salaries                           | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$126,112                  | \$435,181                | \$561,293          | 65,723                                   | 60,389         |
| 9        | 604/704  | Employee Benefits                  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$26,978                   | \$93,093                 | \$120,071          | 14,059                                   | 12,918         |
| 10       | 620/720  | Materials and Supplies             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$578)                    | (\$1,994)                | (\$2,572)          | (301)                                    | (277)          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$12,306                   | \$42,465                 | \$54,771           | 6,413                                    | 5,893          |
| 12       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 13       | 634/734  | Management Fees                    | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$130,190                  | \$449,256                | \$579,446          | 67,849                                   | 62,342         |
| 14       | 636/736  | Contractual Services - Other       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$41,678                   | \$143,822                | \$185,501          | 21,721                                   | 19,958         |
| 15       | 641/741  | Rent Expense                       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$12,146                   | \$41,911                 | \$54,057           | 6,330                                    | 5,816          |
| 16       | 650/750  | Transportation Expenses            | 22.48%                     | 77.52%                   | 100.00% | ERC                              | \$31                       | \$105                    | \$136              | 16                                       | 15             |
| 17       | 657/757  | Insurance - General Liability      | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$4,766                    | \$16,445                 | \$21,211           | 2,484                                    | 2,282          |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                        | (\$0)                    | (\$0)              | -  | -              |
| 19       | 670/770  | Bad Debt Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$303                      | \$1,046                  | \$1,349            | 158                                      | 145            |
| 20       | 675/775  | Miscellaneous Expenses             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$25,695                   | \$88,669                 | \$114,364          | 13,391                                   | 12,304         |
| 21       |  |                                    |                            |                          |         |                                  | <u>\$423,606</u>           | <u>\$1,466,594</u>       | <u>\$1,890,199</u> | <u>220,762</u>                           | <u>202,843</u> |
| 22       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 24       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 25       | 403  | Depreciation Expenses              | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$33,098                   | \$350                    | \$33,448           | 17,249                                   | 15,849         |
| 26       | 408  | Taxes Other than Income            | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$26,211                   | \$323                    | \$26,533           | 13,660                                   | 12,551         |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 28       | 420  | Interest During Construction       | 98.78%                     | 0.00%                    | 100.00% | ERC                              | (\$391)                    |                          | (\$396)            | (204)                                    | (187)          |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 30       | 601/701/603/703  | Salaries                           | 98.94%                     | 1.06%                    | 100.00% | ERC                              | \$106,783                  | \$1,141                  | \$107,923          | 55,650                                   | 51,133         |
| 31       | 604/704  | Employee Benefits                  | 98.90%                     | 1.10%                    | 100.00% | ERC                              | \$104,233                  | \$1,165                  | \$105,397          | 54,321                                   | 49,912         |
| 32       | 620/720  | Materials and Supplies             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$841                      | \$10                     | \$852              | 439                                      | 403            |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 34       | 633/733  | Contractual Services - Legal       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 35       | 636/736  | Contractual Services - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 37       | 650/750  | Transportation Expense             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$27,624                   | \$340                    | \$27,965           | 14,396                                   | 13,228         |
| 38       | 657/757  | Insurance - General                | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$61,939                   | \$763                    | \$62,702           | 32,280                                   | 29,660         |
| 39       | 659/759  | Insurance - Other                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$3,743                    | \$46                     | \$3,789            | 1,950                                    | 1,792          |
| 40       | 666/766  | Rate Case Expense                  | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$21,404                   | \$264                    | \$21,667           | 11,155                                   | 10,249         |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                        | \$0                      | \$0                | -  | -              |
| 42       | 675/775  | Miscellaneous Expenses             | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$28,622                   | \$353                    | \$28,974           | 14,916                                   | 13,705         |
| 43       |  |                                    |                            |                          |         |                                  | <u>\$ 414,107</u>          | <u>\$ 4,754</u>          | <u>\$ 418,856</u>  | <u>215,812</u>                           | <u>198,295</u> |
| 44       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 46       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |
| 47       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | Unallocated Rate Base            |                            | \$0                      |                    | -  | -              |
| 48       |  |                                    |                            |                          |         |                                  | <u>\$ -</u>                | <u>\$ -</u>              | <u>\$ -</u>        | <u>-</u>                                 | <u>-</u>       |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |                            |                          |                    |  |                |



Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

of Florida  
Allocation Percentage

| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Historical Month Ending December 31, 2019 |                          |              | Allocation Percentage |              |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|---|--------------------------|--------------|-----------------------|--------------|
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Amounts Allocated                         |                          |              | 52.14% Water          | 47.86% Sewer |
|          |  |                                    |                            |                          |         |                                  | Utilities, Inc. of Florida                | Other Companies/ Systems | Total        |                       |              |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 2        | 403  | Depreciation Expense               | 19.88%                     | 80.12%                   | 100.00% | ERC                              | \$182,750                                 | \$736,726                | \$919,476    | 95,288                | 87,463       |
| 3        | 408  | Taxes Other than Income            | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$13,490                                  | \$46,541                 | \$60,030     | 7,034                 | 6,456        |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0          | -                     | -            |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$122,238)                               | (\$421,737)              | (\$543,975)  | (63,736)              | (58,502)     |
| 6        | 420  | Interest During Construction       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$6,789)                                 | (\$23,424)               | (\$30,213)   | (3,540)               | (3,249)      |
| 7        | 427.2  | Interest Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$181                                     | \$626                    | \$807        | 95                    | 87           |
| 8        | 601/701/603/703  | Salaries                           | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$108,813                                 | \$375,422                | \$484,235    | 56,736                | 52,077       |
| 9        | 604/704  | Employee Benefits                  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$25,215                                  | \$86,996                 | \$112,211    | 13,147                | 12,068       |
| 10       | 620/720  | Materials and Supplies             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$1,941)                                 | (\$6,696)                | (\$8,637)    | (1,012)               | (929)        |
| 11       | 632/732  | Contractual Services - Accounting  | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$13,532)                                | (\$46,687)               | (\$60,219)   | (7,056)               | (6,476)      |
| 12       | 633/733  | Contractual Services - Legal       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$1,781                                   | \$6,144                  | \$7,925      | 929                   | 852          |
| 13       | 634/734  | Management Fees                    | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$170,496                                 | \$588,234                | \$758,730    |                       |              |
| 14       | 636/736  | Contractual Services - Other       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$56,715                                  | \$195,676                | \$252,392    | 29,572                | 27,143       |
| 15       | 641/741  | Rent Expense                       | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$12,147                                  | \$41,910                 | \$54,057     | 6,334                 | 5,814        |
| 16       | 650/750  | Transportation Expenses            | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$393                                     | \$1,357                  | \$1,751      | 205                   | 188          |
| 17       | 657/757  | Insurance - General Liability      | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$7,018                                   | \$24,212                 | \$31,230     | 3,659                 | 3,359        |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                                       | \$0                      | \$0          | -                     | -            |
| 19       | 670/770  | Bad Debt Expense                   | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$237                                     | \$818                    | \$1,055      | 124                   | 113          |
| 20       | 675/775  | Miscellaneous Expenses             | 22.47%                     | 77.53%                   | 100.00% | ERC                              | \$52,024                                  | \$179,491                | \$231,515    | 27,126                | 24,898       |
| 21       |  |                                    |                            |                          |         |                                  | \$486,761                                 | \$1,785,608              | \$2,272,368  | 164,903               | 151,362      |
| 22       |  |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 24       |  |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 25       | 403  | Depreciation Expenses              | 98.95%                     | 1.05%                    | 100.00% | ERC                              | \$34,102                                  | \$361                    | \$34,462     | 17,781                | 16,321       |
| 26       | 408  | Taxes Other than Income            | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$28,086                                  | \$347                    | \$28,434     | 14,644                | 13,442       |
| 27       | 414  | Disposal-Proceeds                  | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0          | -                     | -            |
| 28       | 420  | Interest During Construction       | 98.79%                     | 0.00%                    | 100.00% | ERC                              | (\$391)                                   |                          | (\$396)      | (204)                 | (187)        |
| 29       | 427  | Interest Expense                   | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                       | (\$0)                    | \$0          | 0                     | 0            |
| 30       | 601/701/603/703  | Salaries                           | 98.83%                     | 1.17%                    | 100.00% | ERC                              | \$292,410                                 | \$3,449                  | \$295,860    | 152,465               | 139,945      |
| 31       | 604/704  | Employee Benefits                  | 98.89%                     | 1.11%                    | 100.00% | ERC                              | \$89,783                                  | \$1,012                  | \$90,795     | 46,814                | 42,969       |
| 32       | 620/720  | Materials and Supplies             | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$306                                     | \$4                      | \$310        | 160                   | 147          |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0          | -                     | -            |
| 34       | 633/733  | Contractual Services - Legal       | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$375                                     | \$5                      | \$380        | 196                   | 180          |
| 35       | 636/736  | Contractual Services - Other       | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$174,571                                 | \$2,145                  | \$176,716    | 91,023                | 83,548       |
| 36       | 642/742  | Rental of Equipment                | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                       | \$0                      | \$0          | -                     | -            |
| 37       | 650/750  | Transportation Expense             | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$27,587                                  | \$339                    | \$27,926     | 14,384                | 13,203       |
| 38       | 657/757  | Insurance - General                | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$87,419                                  | \$1,074                  | \$88,493     | 45,581                | 41,838       |
| 39       | 659/759  | Insurance - Other                  | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$3,362                                   | \$41                     | \$3,403      | 1,753                 | 1,609        |
| 40       | 666/766  | Rate Case Expense                  | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$21,405                                  | \$263                    | \$21,667     | 11,161                | 10,244       |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$1,914                                   | \$24                     | \$1,938      | 998                   | 916          |
| 42       | 675/775  | Miscellaneous Expenses             | 98.72%                     | 1.28%                    | 100.00% | ERC                              | \$41,160                                  | \$533                    | \$41,693     | 21,461                | 19,699       |
| 43       |  |                                    |                            |                          |         |                                  | \$ 802,091                                | \$ 9,596                 | \$ 811,682   | 418,217               | 383,874      |
| 44       |  |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 46       |  |                                    |                            |                          |         |                                  |   |                          |              |                       |              |
| 47       | 427  | Interest Expense                   | 16.36%                     | 83.64%                   | 100.00% | Unallocated Rate Base            | \$732,628                                 | \$3,746,629              | \$4,479,258  | 381,999               | 350,629      |
| 48       |  |                                    |                            |                          |         |                                  | \$ 732,628                                | \$ 3,746,629             | \$ 4,479,258 | 381,999               | 350,629      |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |   |                          |              |                       |              |

Allocation of Expenses

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

| Line No. | G/L Acct. No.  | Description                        | Allocation Percentages     |                          |         | Description of Allocation Method | Amounts Allocated                        |                          |               | of Florida Allocation Percentage |              |
|----------|--|------------------------------------|----------------------------|--------------------------|---------|----------------------------------|--|--------------------------|---------------|----------------------------------|--------------|
|          |  |                                    | Utilities, Inc. of Florida | Other Companies/ Systems | Total   |                                  | Historical Year Ending December 31, 2019 |                          |               | 52.14% Water                     | 47.86% Sewer |
|          |  |                                    |                            |                          |         |                                  | Utilities, Inc. of Florida               | Other Companies/ Systems | Total         |                                  |              |
| 1        | <u>Water Service Corp. Allocated Expenses:</u>   |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 2        | 403  | Depreciation Expense               | 21.41%                     | 78.59%                   | 100.00% | ERC                              | \$614,928                                | \$2,256,675              | \$2,871,603   | 320,629                          | 294,299      |
| 3        | 408  | Taxes Other than Income            | 22.39%                     | 77.61%                   | 100.00% | ERC                              | \$116,634                                | \$404,363                | \$520,997     | 60,814                           | 55,820       |
| 4        | 409  | Taxes Other                        | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$3                                      | (\$3)                    | \$0           | 1                                | 1            |
| 5        | 410  | Miscellaneous Non-Utility Expenses | 22.47%                     | 77.53%                   | 100.00% | ERC                              | (\$122,238)                              | (\$421,737)              | (\$543,975)   | (63,736)                         | (58,502)     |
| 6        | 420  | Interest During Construction       | 22.46%                     | 77.54%                   | 100.00% | ERC                              | (\$27,599)                               | (\$95,263)               | (\$122,861)   | (14,390)                         | (13,208)     |
| 7        | 427.2  | Interest Expense                   | 22.31%                     | 77.69%                   | 100.00% | ERC                              | (\$2,687)                                | (\$9,357)                | (\$12,044)    | (1,401)                          | (1,286)      |
| 8        | 601/701/603/703  | Salaries                           | 22.41%                     | 77.59%                   | 100.00% | ERC                              | \$1,509,053                              | \$5,224,054              | \$6,733,106   | 786,834                          | 722,219      |
| 9        | 604/704  | Employee Benefits                  | 22.41%                     | 77.59%                   | 100.00% | ERC                              | \$317,802                                | \$1,100,111              | \$1,417,913   | 165,705                          | 152,097      |
| 10       | 620/720  | Materials and Supplies             | 20.23%                     | 79.77%                   | 100.00% | ERC                              | \$1,412                                  | \$5,570                  | \$6,983       | 736                              | 676          |
| 11       | 632/732  | Contractual Services - Accounting  | 22.40%                     | 77.60%                   | 100.00% | ERC                              | \$121,532                                | \$421,023                | \$542,555     | 63,368                           | 58,164       |
| 12       | 633/733  | Contractual Services - Legal       | 22.43%                     | 77.57%                   | 100.00% | ERC                              | \$5,468                                  | \$18,909                 | \$24,376      | 2,851                            | 2,617        |
| 13       | 634/734  | Management Fees                    | 22.41%                     | 77.59%                   | 100.00% | ERC                              | \$1,309,076                              | \$4,532,669              | \$5,841,745   |                                  |              |
| 14       | 636/736  | Contractual Services - Other       | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$207,952                                | \$1,757,972              | \$2,265,925   | 264,851                          | 243,102      |
| 15       | 641/741  | Rent Expense                       | 22.45%                     | 77.55%                   | 100.00% | ERC                              | \$124,067                                | \$428,479                | \$552,546     | 64,690                           | 59,377       |
| 16       | 650/750  | Transportation Expenses            | 22.34%                     | 77.66%                   | 100.00% | ERC                              | \$1,354                                  | \$4,704                  | \$6,058       | 706                              | 648          |
| 17       | 657/757  | Insurance - General Liability      | 22.42%                     | 77.58%                   | 100.00% | ERC                              | \$52,420                                 | \$181,416                | \$233,837     | 27,332                           | 25,088       |
| 18       | 659/759  | Other Insurance                    | 0.00%                      | 100.00%                  | 100.00% | ERC                              | \$0                                      | (\$0)                    | (\$0)         | -                                | -            |
| 19       | 670/770  | Bad Debt Expense                   | 22.41%                     | 77.59%                   | 100.00% | ERC                              | \$3,050                                  | \$10,560                 | \$13,609      | 1,590                            | 1,460        |
| 20       | 675/775  | Miscellaneous Expenses             | 22.41%                     | 77.59%                   | 100.00% | ERC                              | \$371,032                                | \$1,284,477              | \$1,655,509   | 193,459                          | 177,572      |
| 21       |  |                                    |                            |                          |         |                                  | \$4,903,260                              | \$17,104,622             | \$22,007,881  | 1,874,039                        | 1,720,144    |
| 22       |  |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 23       | <u>Water Service Corp. Allocated State Expenses</u>  |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 24       |  |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 25       | 403  | Depreciation Expenses              | 98.96%                     | 1.04%                    | 100.00% | ERC                              | \$384,311                                | \$4,041                  | \$388,352     | 200,383                          | 183,928      |
| 26       | 408  | Taxes Other than Income            | 98.93%                     | 1.07%                    | 100.00% | ERC                              | \$346,414                                | \$3,753                  | \$350,167     | 180,623                          | 165,791      |
| 27       | 414  | Disposal-Proceeds                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | (\$44,605)                               | (\$554)                  | (\$45,159)    | (23,258)                         | (21,348)     |
| 28       | 420  | Interest During Construction       | 98.78%                     | 1.22%                    | 100.00% | ERC                              | (\$1,956)                                | (\$24)                   | (\$1,981)     | (1,020)                          | (936)        |
| 29       | 427  | Interest Expense                   | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$47                                     | \$1                      | \$48          | 24                               | 22           |
| 30       | 601/701/603/703  | Salaries                           | 98.94%                     | 1.06%                    | 100.00% | ERC                              | \$1,428,123                              | \$15,313                 | \$1,443,436   | 744,636                          | 683,487      |
| 31       | 604/704  | Employee Benefits                  | 98.93%                     | 1.07%                    | 100.00% | ERC                              | \$1,180,859                              | \$12,800                 | \$1,193,659   | 615,711                          | 565,149      |
| 32       | 620/720  | Materials and Supplies             | 98.74%                     | 1.26%                    | 100.00% | ERC                              | \$5,341                                  | \$68                     | \$5,409       | 2,785                            | 2,556        |
| 33       | 631/731  | Contractual Services - Engineering | 0.00%                      | 0.00%                    | 0.00%   | ERC                              | \$0                                      | \$0                      | \$0           | -                                | -            |
| 34       | 633/733  | Contractual Services - Legal       | 98.79%                     | 1.21%                    | 100.00% | ERC                              | \$400                                    | \$5                      | \$405         | 209                              | 191          |
| 35       | 636/736  | Contractual Services - Other       | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$220,651                                | \$2,719                  | \$223,369     | 115,049                          | 105,601      |
| 36       | 642/742  | Rental of Equipment                | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$12,630                                 | \$157                    | \$12,788      | 6,586                            | 6,045        |
| 37       | 650/750  | Transportation Expense             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$347,927                                | \$4,323                  | \$352,250     | 181,412                          | 166,515      |
| 38       | 657/757  | Insurance - General                | 98.80%                     | 1.20%                    | 100.00% | ERC                              | \$545,928                                | \$6,653                  | \$552,581     | 284,652                          | 261,276      |
| 39       | 659/759  | Insurance - Other                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$99,625                                 | \$1,239                  | \$100,864     | 51,945                           | 47,680       |
| 40       | 666/766  | Rate Case Expense                  | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$256,818                                | \$3,191                  | \$260,010     | 133,907                          | 122,911      |
| 41       | 667/767  | Reg. Commission Exp. - Other       | 98.78%                     | 1.22%                    | 100.00% | ERC                              | \$5,068                                  | \$63                     | \$5,131       | 2,643                            | 2,426        |
| 42       | 675/775  | Miscellaneous Expenses             | 98.77%                     | 1.23%                    | 100.00% | ERC                              | \$485,092                                | \$6,042                  | \$491,134     | 252,931                          | 232,161      |
| 43       |  |                                    |                            |                          |         |                                  | \$ 5,272,673                             | \$ 59,791                | \$ 5,332,464  | 2,749,219                        | 2,523,454    |
| 44       |  |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 45       | <u>Water Service Corp. Allocated UI Expenses</u>   |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 46       |  |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |
| 47       | 427  | Interest Expense                   | 18.39%                     | 81.61%                   | 100.00% | Unallocated Rate Base            | \$2,981,872                              | \$13,231,175             | \$16,213,047  | 1,554,774                        | 1,427,097    |
| 48       |  |                                    |                            |                          |         |                                  | \$ 2,981,872                             | \$ 13,231,175            | \$ 16,213,047 | 1,554,774                        | 1,427,097    |
| 49       | Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company. |                                    |                            |                          |         |                                  |  |                          |               |                                  |              |

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: B-13

Docket No.: 20200139-WS

Page 1 of 1

Schedule Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

Used and useful depreciation expense by primary account

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Test Year<br>Expense | (3)<br>Test Year<br>Adjustments | (4)<br>ProForma<br>Adjustments | (5)<br>Adjusted<br>Balance | (6)<br>Non-Used &<br>Useful % | (7)<br>NU&U<br>Amount |
|----------|--|-----------------------------|---------------------------------|--------------------------------|----------------------------|-------------------------------|-----------------------|
| 1        | <b>INTANGIBLE PLANT</b>                      |                             |                                 |                                |                            |                               |                       |
| 2        | 301.1 Organization                           | 2,467                       |                                 |                                | 2,467                      |                               |                       |
| 3        | 302.1 Franchises                             | 5,820                       |                                 |                                | 5,820                      |                               |                       |
| 4        | 339.1 Other Plant & Misc. Equipment          |                             |                                 |                                | -                          |                               |                       |
| 5        | <b>SOURCE OF SUPPLY AND PUMPING PLANT</b>    |                             |                                 |                                |                            |                               |                       |
| 6        | 303.2 Land & Land Rights                     |                             |                                 |                                | -                          |                               |                       |
| 7        | 304.2 Structures & Improvements              | 39,801                      |                                 | 584                            | 40,385                     |                               |                       |
| 8        | 305.2 Collect. & Impound. Reservoirs         |                             |                                 |                                | -                          |                               |                       |
| 9        | 306.2 Lake, River & Other Intakes            |                             |                                 |                                | -                          |                               |                       |
| 10       | 307.2 Wells & Springs                        | 181,665                     | (46,704)                        | 4,144                          | 139,105                    |                               |                       |
| 11       | 308.2 Infiltration Galleries & Tunnels       | 3,456                       |                                 |                                | 3,456                      |                               |                       |
| 12       | 309.2 Supply Mains                           | 96,173                      |                                 | 17,066                         | 113,240                    |                               |                       |
| 13       | 310.2 Power Generation Equipment             | 29,710                      |                                 | 13,210                         | 42,920                     |                               |                       |
| 14       | 311.2 Pumping Equipment                      | 17,154                      |                                 | 1,463                          | 18,617                     |                               |                       |
| 15       | 339.2 Other Plant & Misc. Equipment          | 4,484                       |                                 |                                | 4,484                      |                               |                       |
| 16       | <b>WATER TREATMENT PLANT</b>                 |                             |                                 |                                |                            |                               |                       |
| 17       | 303.3 Land & Land Rights                     |                             |                                 |                                | -                          |                               |                       |
| 18       | 304.3 Structures & Improvements              | 254,995                     |                                 | 33,521                         | 288,516                    |                               |                       |
| 19       | 310.3 Power Generation Equipment             |                             |                                 |                                | -                          |                               |                       |
| 20       | 311.3 Pumping Equipment - WTP                | 410,261                     |                                 | 4,505                          | 414,766                    |                               |                       |
| 21       | 320.3 Water Treatment Equipment              | 328,346                     |                                 | 3,915                          | 332,261                    |                               |                       |
| 22       | 339.3 Other Plant & Misc. Equipment          | 230                         |                                 |                                | 230                        |                               |                       |
| 23       | <b>TRANSMISSION &amp; DISTRIBUTION PLANT</b> |                             |                                 |                                |                            |                               |                       |
| 24       | 303.4 Land & Land Rights                     |                             |                                 |                                | -                          |                               |                       |
| 25       | 304.4 Structures & Improvements              | 261                         |                                 | 30                             | 291                        |                               |                       |
| 26       | 311.4 Electric Pumping Equipment - T&D       | 14,625                      |                                 |                                | 14,625                     |                               |                       |
| 27       | 330.4 Distr. Reservoirs & Standpipes         | 150,893                     |                                 | 7,253                          | 158,146                    |                               |                       |
| 28       | 331.4 Transm. & Distribution Mains           | 1,065,237                   |                                 | 55,569                         | 1,120,807                  |                               |                       |
| 29       | 333.4 Services                               | 274,345                     |                                 | 8,632                          | 282,977                    |                               |                       |
| 30       | 334.4 Meters & Meter Installations           | 305,596                     |                                 | 10,690                         | 316,286                    |                               |                       |
| 31       | 335.4 Hydrants                               | 55,411                      |                                 | 2,328                          | 57,739                     |                               |                       |
| 32       | 336.4 Backflow Prevention Devices            | 24,960                      |                                 | 3,634                          | 28,594                     |                               |                       |
| 33       | 339.4 Other Plant & Misc. Equipment          | 481                         |                                 |                                | 481                        |                               |                       |
| 34       | <b>GENERAL PLANT</b>                         |                             |                                 |                                |                            |                               |                       |
| 35       | 303.5 Land & Land Rights                     |                             |                                 |                                | -                          |                               |                       |
| 36       | 304.5 Structures & Improvements - Water      | 1,360                       |                                 | 20,365                         | 21,725                     |                               |                       |
| 37       | 304.5 Structures & Improvements - Common     | 210,704                     |                                 |                                | 210,704                    |                               |                       |
| 38       | 340.5 Office Furniture & Equipment           | 245,605                     |                                 | 32,104                         | 277,709                    |                               |                       |
| 39       | 341.5 Transportation Equipment               | 169,580                     |                                 | 14,845                         | 184,425                    |                               |                       |
| 40       | 342.5 Stores Equipment                       | 503                         |                                 |                                | 503                        |                               |                       |
| 41       | 343.5 Tools, Shop & Garage Equipment         | 33,544                      |                                 | 340                            | 33,884                     |                               |                       |
| 42       | 344.5 Laboratory Equipment                   | 5,184                       |                                 | 108                            | 5,293                      |                               |                       |
| 43       | 345.5 Power Operated Equipment               | 11,043                      |                                 | 1,511                          | 12,554                     |                               |                       |
| 44       | 346.5 Communication Equipment                | 13,254                      |                                 | 236                            | 13,490                     |                               |                       |
| 45       | 347.5 Miscellaneous Equipment                | 807                         |                                 |                                | 807                        |                               |                       |
| 46       | 348.5 Other Tangible Plant                   | (4,075)                     |                                 |                                | (4,075)                    |                               |                       |
| 47       |  |                             |                                 |                                | -                          |                               |                       |
| 48       | <b>SUB-TOTAL</b>                             | <b>3,953,882</b>            | <b>(46,704)</b>                 | <b>236,054</b>                 | <b>4,143,232</b>           | N/A                           | <b>N/A</b>            |
| 49       |  |                             |                                 |                                |                            |                               |                       |
| 50       | <b>LESS: AMORTIZATION OF CIAC</b>            | <b>(1,068,816)</b>          | <b>1,084</b>                    | <b>2,042</b>                   | <b>(1,065,690)</b>         |                               |                       |
| 51       |  |                             |                                 |                                |                            |                               |                       |
| 52       | <b>NET DEPRECIATION EXPENSE - WATER</b>      | <b>2,885,066</b>            | <b>(45,620)</b>                 | <b>238,097</b>                 | <b>3,077,543</b>           | N/A                           | <b>N/A</b>            |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS

Schedule: B-14  
 Page 1 of 2

Schedule Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name                       | (2)<br>Test Year<br>Expense | (3)<br>Test Year<br>Adjustments | (4)<br>ProForma<br>Adjustments | (5)<br>Adjusted<br>Balance | (6)<br>Non-Used &<br>Useful % | (7)<br>NU&U<br>Amount |
|----------|---|-----------------------------|---------------------------------|--------------------------------|----------------------------|-------------------------------|-----------------------|
| 1        | <b>INTANGIBLE PLANT</b>                           |                             |                                 |                                |                            |                               |                       |
| 2        | 351.1 Organization                                | 2,928                       |                                 |                                | 2,928                      |                               |                       |
| 3        | 352.1 Franchises                                  | 520                         |                                 |                                | 520                        |                               |                       |
| 4        | 389.1 Other Plant & Misc. Equipment               | 229,958                     | (167,235)                       |                                | 62,723                     | (See page 2)                  | 26,969                |
| 5        | <b>COLLECTION PLANT</b>                           |                             |                                 |                                |                            |                               |                       |
| 6        | 353.2 Land & Land Rights                          |                             |                                 |                                | -                          |                               |                       |
| 7        | 354.2 Structures & Improvements                   | 16,102                      |                                 | 909                            | 17,012                     |                               |                       |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 87,272                      |                                 | (6)                            | 87,266                     |                               |                       |
| 9        | 360.2 Collection Sewers - Force                   | 286,374                     |                                 | 71,651                         | 358,025                    |                               |                       |
| 10       | 361.2 Collection Sewers - Gravity                 | 677,093                     |                                 | 114,480                        | 791,572                    |                               |                       |
| 11       | 362.2 Special Collecting Structures               | 4,633                       |                                 |                                | 4,633                      |                               |                       |
| 12       | 363.2 Services to Customers                       | 52,344                      |                                 | 4,276                          | 56,621                     |                               |                       |
| 13       | 364.2 Flow Measuring Devices                      | 144,591                     |                                 | 942                            | 145,533                    |                               |                       |
| 14       | 365.2 Flow Measuring Installations                | 7                           |                                 |                                | 7                          |                               |                       |
| 15       | 389.2 Other Plant & Misc. Equipment               | 2,021                       |                                 | 1,450                          | 3,471                      |                               |                       |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                             |                                 |                                |                            |                               |                       |
| 17       | 353.3 Land & Land Rights                          |                             |                                 |                                | -                          |                               |                       |
| 18       | 354.3 Structures & Improvements                   | 470,755                     |                                 | 26,042                         | 496,797                    |                               |                       |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 13,566                      |                                 | 16,830                         | 30,396                     |                               |                       |
| 20       | 370.3 Receiving Wells                             | 20,314                      |                                 | 35,509                         | 55,823                     |                               |                       |
| 21       | 371.3 Pumping Equipment                           | 159,278                     |                                 | 38,689                         | 197,967                    |                               |                       |
| 22       | 389.3 Other Plant & Misc. Equipment               | 3,094                       |                                 |                                | 3,094                      |                               |                       |
| 23       | 398.3 Other Tangible Plant - Pumping              | -                           |                                 | 60,556                         | 60,556                     |                               |                       |
| 24       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                             |                                 |                                |                            |                               |                       |
| 25       | 353.4 Land & Land Rights                          |                             |                                 |                                | -                          |                               |                       |
| 26       | 354.4 Structures & Improvements                   | 648,476                     | (101,889)                       | 2,761                          | 549,348                    | (See page 2)                  | 28,357                |
| 27       | 355.4 Power Generation Equipment - Treatment Plt  | 5,628                       |                                 | 37                             | 5,664                      | (See page 2)                  | 13                    |
| 28       | 380.4 Treatment & Disposal Equipment              | 680,924                     |                                 | 381,927                        | 1,062,851                  | (See page 2)                  | 70,602                |
| 29       | 381.4 Plant Sewers                                | 97,620                      |                                 | 24,288                         | 121,908                    | (See page 2)                  | 3,793                 |
| 30       | 382.4 Outfall Sewer Lines                         | 23,824                      |                                 | 16                             | 23,840                     | (See page 2)                  | 19                    |
| 31       | 389.4 Other Plant & Misc. Equipment               | 5,094                       |                                 | (223)                          | 4,872                      |                               | -                     |
| 32       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                             |                                 |                                |                            |                               |                       |
| 33       | 353.5 Land & Land Rights                          |                             |                                 |                                | -                          |                               |                       |
| 34       | 354.5 Structures & Improvements                   | 852                         |                                 |                                | 852                        |                               |                       |
| 35       | 355.5 Power Generation Equipment                  |                             |                                 |                                |                            |                               |                       |
| 36       | 371.5 Pumping Equipment                           | 4,535                       |                                 | 210                            | 4,746                      |                               |                       |
| 37       | 374.5 Reuse Distribution Reservoirs               | 1,786                       |                                 | (76)                           | 1,710                      |                               |                       |
| 38       | 380.5 Treatment & Disposal Equipment              | 283,235                     |                                 | 2                              | 283,238                    |                               |                       |
| 39       | 381.5 Plant Sewers                                | 305                         |                                 |                                | 305                        |                               |                       |
| 40       | 389.5 Other Plant & Misc. Equipment               | 354                         |                                 |                                | 354                        |                               |                       |
| 41       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                             |                                 |                                |                            |                               |                       |
| 42       | 352.6 Franchises                                  |                             |                                 |                                |                            |                               |                       |
| 43       | 353.6 Land & Land Rights                          |                             |                                 |                                | -                          |                               |                       |
| 44       | 354.6 Structures & Improvements                   | 1,091                       |                                 | 33                             | 1,124                      |                               |                       |
| 45       | 355.6 Power Generation Equipment                  |                             |                                 |                                |                            |                               |                       |
| 46       | 366.6 Reuse Services                              | 22,580                      |                                 | 5,892                          | 28,473                     |                               |                       |
| 47       | 367.6 Reuse Meters & Meter Installations          | 5,428                       |                                 | 150                            | 5,578                      |                               |                       |
| 48       | 371.6 Pumping Equipment                           | 2,854                       |                                 | 456                            | 3,310                      |                               |                       |
| 49       | 375.6 Reuse Transmission & Distribution System    | 346,074                     |                                 | 1,284                          | 347,358                    |                               |                       |
| 50       | 389.6 Other Plant & Miscellaneous Equipment       | 1,314                       |                                 |                                | 1,314                      |                               |                       |
| 51       | <b>GENERAL PLANT</b>                              |                             |                                 |                                |                            |                               |                       |
| 52       | 353.7 Land & Land Rights                          |                             |                                 |                                |                            |                               |                       |
| 53       | 354.7 Structures & Improvements - Sewer           | 145,519                     |                                 | 1,669                          | 147,188                    |                               |                       |
| 54       | 354.7 Structures & Improvements - Common          | 193,401                     |                                 |                                | 193,401                    |                               |                       |
| 55       | 390.7 Office Furniture & Equipment                | 225,436                     |                                 | 20,416                         | 245,852                    |                               |                       |
| 56       | 391.7 Transportation Equipment                    | 155,654                     |                                 | 13,090                         | 168,745                    |                               |                       |
| 57       | 392.7 Stores Equipment                            | 462                         |                                 |                                | 462                        |                               |                       |
| 58       | 393.7 Tools, Shop & Garage Equipment              | 30,790                      |                                 | (56)                           | 30,734                     |                               |                       |
| 59       | 394.7 Laboratory Equipment                        | 4,759                       |                                 | 331                            | 5,090                      |                               |                       |
| 60       | 395.7 Power Operated Equipment                    | 10,136                      |                                 | 732                            | 10,867                     |                               |                       |
| 61       | 396.7 Communication Equipment                     | 12,165                      |                                 | 4,609                          | 16,774                     |                               |                       |
| 62       | 397.7 Miscellaneous Equipment                     | 7,350                       |                                 | (243)                          | 7,106                      |                               |                       |
| 63       | 398.7 Other Tangible Plant                        | 1,515                       |                                 | 365                            | 1,880                      |                               |                       |
| 64       |   |                             |                                 |                                |                            |                               |                       |
| 65       | <b>SUB-TOTAL</b>                                  | 5,090,014                   | (269,124)                       | 828,997                        | 5,649,887                  |                               | 129,753               |
| 66       |   |                             |                                 |                                |                            |                               |                       |
| 67       | <b>LESS: AMORTIZATION OF CIAC</b>                 | (1,316,640)                 | 350,694                         | 42,818                         | (923,127)                  | (See page 2)                  | (46,509)              |
| 68       |   |                             |                                 |                                |                            |                               |                       |
| 69       | <b>NET DEPRECIATION EXPENSE - SEWER</b>           | 3,773,374                   | 81,570                          | 871,816                        | 4,726,760                  |                               | 83,244                |

Net Depreciation Expense NonUsed and Useful - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: B-14

Docket No.: 20200139-WS

Page 2 of 2

Schedule Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Recap Schedules: A-2, A-4

| Line No. | (1)<br>Account No. and Name                      | LUSI                    |                            |                              | GOLDEN HILLS/CROWNWOOD   |                             |                               | SANDALHAVEN              |                             |                               |
|----------|--|-------------------------|----------------------------|------------------------------|--------------------------|-----------------------------|-------------------------------|--------------------------|-----------------------------|-------------------------------|
|          |  | (7)<br>Adjusted Balance | (8)<br>Non-Used & Useful % | (9)<br>NU&U Test Year Amount | (10)<br>Adjusted Balance | (11)<br>Non-Used & Useful % | (12)<br>NU&U Test Year Amount | (13)<br>Adjusted Balance | (14)<br>Non-Used & Useful % | (15)<br>NU&U Test Year Amount |
| 1        | INTANGIBLE PLANT                                 |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 2        | 351.1 Organization                               |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 3        | 352.1 Franchises                                 |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 4        | 389.1 Other Plant & Misc. Equipment              |                         |                            |                              |                          |                             |                               | 55,745                   | 48.38%                      | 26,969                        |
| 5        | TREATMENT AND DISPOSAL PLANT                     |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 6        | 353.4 Land & Land Rights                         |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 7        | 354.4 Structures & Improvements                  | 101,071                 | 28.00%                     | 28,300                       | 267                      | 21.56%                      | 57                            |                          |                             |                               |
| 8        | 355.4 Power Generation Equipment - Treatment Plt | 45                      | 28.00%                     | 13                           | -                        | 21.56%                      | -                             |                          |                             |                               |
| 9        | 380.4 Treatment & Disposal Equipment             | 247,256                 | 28.00%                     | 69,232                       | 6,355                    | 21.56%                      | 1,370                         |                          |                             |                               |
| 10       | 381.4 Plant Sewers                               | 13,545                  | 28.00%                     | 3,793                        | -                        | 21.56%                      | -                             |                          |                             |                               |
| 11       | 382.4 Outfall Sewer Lines                        | 68                      | 28.00%                     | 19                           | -                        | 21.56%                      | -                             |                          |                             |                               |
| 12       | 389.4 Other Plant & Misc. Equipment              |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 13       |  |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 14       | <b>SUB-TOTAL</b>                                 | <u>361,986</u>          |                            | <u>101,357</u>               | <u>6,621</u>             |                             | <u>1,427</u>                  | <u>55,745</u>            |                             | <u>26,969</u>                 |
| 15       |  |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 16       | <b>LESS: AMORTIZATION OF CIAC (1)</b>            | (107,846)               | 28.00%                     | (30,197)                     | (180)                    | 21.56%                      | (39)                          | (33,636)                 | 48.38%                      | (16,273)                      |
| 17       |  |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 18       | <b>NET DEPRECIATION EXPENSE - SEWER</b>          | <u>254,140</u>          |                            | <u>71,160</u>                | <u>6,441</u>             |                             | <u>1,388</u>                  | <u>22,109</u>            |                             | <u>10,696</u>                 |
| 19       |  |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 20       | <b>(1) CIAC Amortization Expense Detail</b>      |                         |                            |                              |                          |                             |                               |                          |                             |                               |
| 21       | AMORT-STRUCT/IMPRV TREA                          | 74,489                  | 28.00%                     | 20,857                       |                          |                             |                               |                          |                             |                               |
| 22       | AMORT-TREAT/DISP EQUIP                           | 831                     | 28.00%                     | 233                          |                          |                             |                               |                          |                             |                               |
| 23       | AMORT-TREAT/DISP EQUIP                           | 11,520                  | 28.00%                     | 3,226                        |                          |                             |                               |                          |                             |                               |
| 24       | AMORT-OUTFALL LINES                              | 79                      | 28.00%                     | 22                           |                          |                             |                               |                          |                             |                               |
| 25       | AMORT-SEWER-TAP                                  |                         |                            |                              | 180                      | 21.56%                      | 39                            | 269                      | 48.38%                      | 130                           |
| 26       | AMORT-SWR RES CAP FEE                            | 20,166                  | 28.00%                     | 5,646                        |                          |                             |                               | 33,367                   | 48.38%                      | 16,143                        |
| 27       | AMORT-SWR PLT MOD FEE                            | 715                     | 28.00%                     | 200                          |                          |                             |                               |                          |                             |                               |
| 28       | AMORT-SWR PLT MTR FEE                            | 46                      | 28.00%                     | 13                           |                          |                             |                               |                          |                             |                               |
|          | Total  | <u>107,846</u>          |                            | <u>30,197</u>                | <u>180</u>               |                             | <u>39</u>                     | <u>33,636</u>            |                             | <u>16,273</u>                 |

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] or Projected [ ]  
Interim [ ] Final [X]

Schedule: B-15

Preparer: Deborah D. Swain  
Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

| Line No. | (1)<br>Description  | (2)<br>Regulatory<br>Assessment<br>Fees (RAFs) | (3)<br>Payroll<br>Taxes | (4)<br>Real Estate<br>& Personal<br>Property | (5)<br>Other | (6)<br>Total |
|----------|---|--|-------------------------|--|--------------|--------------|
| 1        | <b>WATER</b>  |  |                         |  |              |              |
| 2        | Test Year Per Books   | 746,597  | 230,986                 | 675,134                                      | 764          | 1,653,481    |
| 3        |   |  |                         |  |              |              |
| 4        | <b>ADJUSTMENTS TO TEST YEAR (Explain):</b>                    |  |                         |  |              |              |
| 5        | 1. Regulatory Assessment Fees                                 |  |                         |  |              |              |
| 6        | Adjustment to RAFs based on Adjusted and Annualized Test Year |  |                         |  |              |              |
| 7        | Revenues per B-3  | 67   |                         |  |              | 67           |
| 8        |   |  |                         |  |              |              |
| 9        | <b>Adjusted Test Year TOTI - Water</b>                        | 746,664  | 230,986                 | 675,134                                      | 764          | 1,653,548    |
| 10       |   |  |                         |  |              |              |
| 11       | <b>PRO FORMA ADJUSTMENTS</b>                                  |  |                         |  |              |              |
| 12       | 2. Payroll Taxes  |  |                         |  |              |              |
| 13       | Adjust payroll taxes for salary increase and new employees    |  | 14,890                  |  |              | 14,890       |
| 14       |   |  |                         |  |              |              |
| 15       | 3. Personal Property  |  |                         |  |              |              |
| 16       | Increase in ad valorem taxes for Pro Forma Plant Additions    |  |                         | 61,087                                       |              | 61,087       |
| 17       |   |  |                         |  |              |              |
| 18       | 4. Regulatory Assessment Fees                                 |  |                         |  |              |              |
| 19       | Adjust for additional revenues requested                      | 127,073  |                         |  |              | 127,073      |
| 20       |   |  |                         |  |              |              |
| 21       | <b>Total Taxes Other than Income - Water</b>                  | 873,737  | 245,875                 | 736,221                                      | 764          | 1,856,598    |
| 22       |   |  |                         |  |              |              |
| 23       |   |  |                         |  |              |              |
| 24       |   |  |                         |  |              |              |
| 25       | <b>WASTEWATER</b>   |  |                         |  |              |              |
| 26       | Test Year Per Books   | 949,058  | 212,025                 | 710,609                                      | 702          | 1,872,394    |
| 27       |   |  |                         |  |              |              |
| 28       | <b>ADJUSTMENTS TO TEST YEAR (Explain):</b>                    |  |                         |  |              |              |
| 29       | 1. Regulatory Assessment Fees                                 |  |                         |  |              |              |
| 30       | Adjustment to RAFs based on Adjusted and Annualized Test Year | (35,640)                                       |                         |  |              | (35,640)     |
| 31       | Revenues per B-3  |  |                         |  |              |              |
| 32       |   |  |                         |  |              |              |
| 33       | <b>Adjusted Test Year TOTI - Wastewater</b>                   | 913,418  | 212,025                 | 710,609                                      | 702          | 1,836,754    |
| 34       |   |  |                         |  |              |              |
| 35       | <b>PRO FORMA ADJUSTMENTS</b>                                  |  |                         |  |              |              |
| 36       | 2. Payroll Taxes  |  |                         |  |              |              |
| 37       | Adjust payroll taxes for salary increase and new employees    |  | 13,667                  |  |              | 13,667       |
| 38       |   |  |                         |  |              |              |
| 39       | 3. Real Estate & Personal Property                            |  |                         |  |              |              |
| 40       | Increase in ad valorem taxes for Pro Forma Plant Additions    |  |                         | 367,256                                      |              | 367,256      |
| 41       | Nonused and Useful (personal property tax only)               |  |                         | (21,302)                                     |              | (21,302)     |
| 42       |   |  |                         |  |              |              |
| 43       | 4. Regulatory Assessment Fees                                 |  |                         |  |              |              |
| 44       | Adjust for additional revenues requested                      | 293,822  |                         |  |              | 293,822      |
| 45       |   |  |                         |  |              |              |
| 46       | <b>Total Taxes Other than Income - Wastewater</b>             | 1,207,240                                      | 225,692                 | 1,056,564                                    | 702          | 2,490,198    |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: C-1  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

| Line No. | Description                 | Ref. | Total Per Books | Utility Adjustments | Utility Adjusted | Water      | Sewer        |
|----------|-----------------------------|------|-----------------|---------------------|------------------|------------|--------------|
| 1        | Current Tax Expense         | C-2  | \$ (253,265)    | \$ 2,596,483        | \$ 2,343,218     | \$ 909,274 | \$ 1,433,945 |
| 2        |                             |      |                 |                     |                  |            |              |
| 3        | Deferred Income Tax Expense | C-5  | 1,868,059       | (1,868,059)         | -                |            |              |
| 4        |                             |      |                 |                     |                  |            |              |
| 5        | ITC Realized This Year      | C-7  |                 |                     |                  |            |              |
| 6        |                             |      |                 |                     |                  |            |              |
| 7        | ITC Amortization            | C-7  | 2,355           | (2,355)             | -                |            |              |
| 8        | (3% ITC and IRC 46(f)(2))   |      |                 |                     |                  |            |              |
| 9        |                             |      |                 |                     |                  |            |              |
| 10       | Parent Debt Adjustment      | C-8  |                 |                     |                  |            |              |
| 11       |                             |      |                 |                     |                  |            |              |
| 12       | Total Income Tax Expense    |      | \$ 1,617,149    | \$ 726,069          | \$ 2,343,218     | \$ 909,274 | \$ 1,433,945 |

Supporting Schedules: C-2, C-5, C-7, C-8  
 Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2  
Page 1 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

| Line No. | Total Per Books                   | Test Year Adjustments | Test Year Adjusted | Pro Forma Adjustments | Pro Forma Adjusted |
|----------|-----------------------------------|-----------------------|--------------------|-----------------------|--------------------|
|          | Water                             |                       |                    |                       |                    |
| 1        | \$ 3,726,365                      | \$ (1,334,776)        | \$ 2,391,589       | \$ 2,098,399          | \$ 4,489,988       |
| 2        | (528,046)                         | 838,944               | 310,898            | 598,376               | 909,274            |
| 3        |                                   |                       |                    |                       |                    |
| 4        | 3,198,320                         | (495,833)             | 2,702,487          | 2,696,775             | 5,399,262          |
| 5        | 1,090,019                         | 385,802               | 1,475,821          | -                     | 1,475,821          |
| 6        |                                   |                       |                    |                       |                    |
| 7        | 2,108,301                         | (881,635)             | 1,226,666          | 2,696,775             | 3,923,441          |
| 8        |                                   |                       |                    |                       |                    |
| 9        | Schedule M Adjustments:           |                       |                    |                       |                    |
| 10       | (67,459)                          | 67,459                | -                  | -                     | -                  |
| 11       | 3,959,168                         | (3,959,168)           | -                  | -                     | -                  |
| 12       |                                   |                       |                    |                       |                    |
| 13       | 3,891,709                         | (3,891,709)           | -                  | -                     | -                  |
| 14       |                                   |                       |                    |                       |                    |
| 15       | (1,783,409)                       | 3,010,075             | 1,226,666          | 2,696,775             | 3,923,441          |
| 16       |                                   |                       |                    |                       |                    |
| 17       |                                   |                       |                    |                       |                    |
| 18       | (1,783,409)                       | 3,010,075             | 1,226,666          | 2,696,775             | 3,923,441          |
| 19       | (98,087)                          | 165,554               | 67,467             | 148,323               | 215,789            |
| 20       |                                   |                       |                    |                       |                    |
| 21       |                                   |                       |                    |                       |                    |
| 22       |                                   |                       |                    |                       |                    |
| 23       | (98,087)                          | 165,554               | 67,467             | 148,323               | 215,789            |
| 24       |                                   |                       |                    |                       |                    |
| 25       | (1,685,322)                       | 2,844,521             | 1,159,199          | 2,548,453             | 3,707,652          |
| 26       | 0.21                              | 0.21                  | 0.21               | 0.21                  | 0.21               |
| 27       | (353,918)                         | 597,349               | 243,432            | 535,175               | 778,607            |
| 28       |                                   |                       |                    |                       |                    |
| 29       | 2,355                             | (2,355)               | -                  | -                     | -                  |
| 30       |                                   |                       |                    |                       |                    |
| 31       | (356,273)                         | 599,704               | 243,432            | 535,175               | 778,607            |
| 32       |                                   |                       |                    |                       |                    |
| 33       | Adjustment to Income Tax Expense: |                       |                    |                       |                    |
| 34       |                                   |                       |                    | (114,021)             | (114,021)          |
| 35       |                                   |                       |                    | 6,271                 | 6,271              |
| 36       |                                   |                       |                    | 22,627                | 22,627             |
| 37       |                                   |                       |                    | (85,122)              | (85,122)           |
| 38       |                                   |                       |                    |                       |                    |
| 39       |                                   |                       |                    |                       |                    |
| 40       |                                   |                       |                    |                       |                    |
| 33       | Summary:                          |                       |                    |                       |                    |
| 34       |                                   |                       |                    | (85,122)              | (85,122)           |
| 34       | (98,087)                          | 165,554               | 67,467             | 148,322               | 215,789            |
| 35       | (356,273)                         | 599,704               | 243,432            | 535,175               | 778,607            |
| 36       |                                   |                       |                    |                       |                    |
| 37       | \$ (454,360)                      | \$ 765,258            | \$ 310,899         | \$ 598,375            | \$ 909,274         |

Supporting Schedules: B-1, C-3, C-4, C-5, C-8  
Recap Schedules: C-1



Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: C-2  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

| Line No. | Total Per Books                          | Test Year Adjustments | Test Year Adjusted | Pro Forma Adjustments | Pro Forma Adjusted |
|----------|--|-----------------------|--------------------|-----------------------|--------------------|
|          | Wastewater                               |                       |                    |                       |                    |
| 1        | \$ 5,185,176                             | \$ (2,894,338)        | \$ 2,290,839       | \$ 4,789,387          | \$ 7,080,225       |
| 2        | (484,700)                                | 472,471               | (12,229)           | 1,446,174             | 1,433,945          |
| 3        |  |                       |                    |                       |                    |
| 4        | 4,700,476                                | (2,421,866)           | 2,278,610          | 6,235,561             | 8,514,170          |
| 5        | 1,718,842                                | 608,019               | 2,326,861          | -                     | 2,326,861          |
| 6        |  |                       |                    |                       |                    |
| 7        | 2,981,634                                | (3,029,885)           | (48,251)           | 6,235,561             | 6,187,309          |
| 8        |  |                       |                    |                       |                    |
| 9        | <b>Schedule M Adjustments:</b>           |                       |                    |                       |                    |
| 10       | (110,263)                                | 110,263               | -                  | -                     | -                  |
| 11       | 2,298,468                                | (2,298,468)           | -                  | -                     | -                  |
| 12       |  |                       |                    |                       |                    |
| 13       | 2,188,205                                | (2,188,205)           | -                  | -                     | -                  |
| 14       |  |                       |                    |                       |                    |
| 15       | 793,429                                  | (841,681)             | (48,251)           | 6,235,561             | 6,187,309          |
| 16       |  |                       |                    |                       |                    |
| 17       |  |                       |                    |                       |                    |
| 18       | 793,429                                  | (841,681)             | (48,251)           | 6,235,561             | 6,187,309          |
| 19       | 43,639                                   | (46,292)              | (2,654)            | 342,956               | 340,302            |
| 20       |  |                       |                    |                       |                    |
| 21       |  |                       |                    |                       |                    |
| 22       |  |                       |                    |                       |                    |
| 23       | 43,639                                   | (46,292)              | (2,654)            | 342,956               | 340,302            |
| 24       |  |                       |                    |                       |                    |
| 25       | 749,790                                  | (795,389)             | (45,597)           | 5,892,605             | 5,847,007          |
| 26       | 0.21                                     | 0.21                  | 0.21               | 0.21                  | 0.21               |
| 27       | 157,456                                  | (167,032)             | (9,575)            | 1,237,447             | 1,227,872          |
| 28       |  |                       |                    |                       |                    |
| 29       |  |                       |                    |                       | -                  |
| 30       |  |                       |                    |                       |                    |
| 31       | 157,456                                  | (167,032)             | (9,575)            | 1,237,447             | 1,227,872          |
| 32       |  |                       |                    |                       |                    |
| 33       | <b>Adjustment to Income Tax Expense:</b> |                       |                    |                       |                    |
| 34       |  |                       |                    | (179,799)             | (179,799)          |
| 35       |  |                       |                    | 9,889                 | 9,889              |
| 36       |  |                       |                    | 35,681                | 35,681             |
| 37       |  |                       |                    | (134,229)             | (134,229)          |
| 38       |  |                       |                    |                       |                    |
| 39       |  |                       |                    |                       |                    |
| 40       |  |                       |                    |                       |                    |
| 33       | <b>Summary:</b>                          |                       |                    |                       |                    |
| 34       |  |                       |                    | (134,229)             | (134,229)          |
| 34       | 43,639                                   | (46,292)              | (2,654)            | 342,956               | 340,302            |
| 35       | 157,456                                  | (167,032)             | (9,575)            | 1,237,447             | 1,227,872          |
| 36       |  |                       |                    |                       |                    |
| 37       | \$ 201,095                               | \$ (213,324)          | \$ (12,229)        | \$ 1,446,174          | \$ 1,433,945       |
| 38       |  |                       |                    |                       |                    |
| 39       |  |                       |                    |                       |                    |
| 40       |  |                       |                    |                       |                    |

Supporting Schedules: B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2019

Interim [ ] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected [ ]

Recap Schedule: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

| Line No. | Description  | Total Per Books | Utility Adjustments*            | Utility Adjusted | Water               | Wastewater              |
|----------|--|-----------------|---------------------------------|------------------|---------------------|-------------------------|
| 1        | Interest on Long-Term Debt   |                 |                                 |                  |                     |                         |
| 2        |  |                 |                                 |                  |                     |                         |
| 3        | Amortization of Debt Premium,  |                 |                                 |                  |                     |                         |
| 4        | Disc. and Expense Net  |                 |                                 |                  |                     |                         |
| 5        |  |                 |                                 |                  |                     |                         |
| 6        | Interest on Short-Term Debt/Deposits                                     | 16,024          | 260,902                         | 276,926          | 107,475             | 169,451                 |
| 7        |  |                 |                                 |                  |                     |                         |
| 8        | Other Interest Expense - Long Term Debt                                  | 2,981,872       | 543,884                         | 3,525,756        | 1,368,346           | 2,157,410               |
| 9        |  |                 |                                 |                  |                     |                         |
| 10       | AFUDC  | (189,035)       | 189,035                         | -                |                     |                         |
| 11       |  |                 |                                 |                  |                     |                         |
| 12       | ITC Interest Synchronization   |                 |                                 |                  |                     |                         |
| 13       | (IRC 46(f)(2) only - See below)  |                 | -                               | -                | -                   | -                       |
| 14       |  |                 |                                 |                  |                     |                         |
| 15       | Total Used For Tax Calculation   | \$ 2,808,861    | \$ 993,821                      | \$ 3,802,682     | \$ 1,475,821        | \$ 2,326,861            |
| 16       |  |                 |                                 |                  |                     |                         |
| 17       |  |                 |                                 |                  |                     |                         |
| 18       | * Adjustment to calculate interest per capital structure in Schedule D1. |                 |                                 |                  |                     |                         |
| 19       |  |                 |                                 |                  |                     |                         |
| 20       |  |                 |                                 |                  |                     |                         |
| 21       |  |                 |                                 |                  |                     |                         |
| 22       | Calculation of ITC Interest Synchronization Adjustment                   |                 |                                 |                  |                     |                         |
| 23       | ONLY for Option 2 companies (See Sch. C-8, pg. 4)                        |                 |                                 |                  |                     |                         |
| 24       |  |                 |                                 |                  |                     |                         |
| 25       |  |                 |                                 |                  | Total Weighted Cost | Debt Only Weighted Cost |
| 26       | Balances From Schedule D-1   | Amount          | Ratio                           | Cost             |                     |                         |
| 27       |  |                 |                                 |                  |                     |                         |
| 28       | Long-Term Debt   | \$ -            | This Schedule is not applicable |                  |                     |                         |
| 29       |  |                 |                                 |                  |                     |                         |
| 30       | Short-Term Debt  | -               |                                 |                  |                     |                         |
| 31       |  |                 |                                 |                  |                     |                         |
| 32       | Preferred Stock  | -               |                                 |                  |                     | ---                     |
| 33       |  |                 |                                 |                  |                     |                         |
| 34       | Common Equity  | -               | -                               | -                | -                   | ---                     |
| 35       |  |                 |                                 |                  |                     |                         |
| 36       | Total  | \$ -            | \$ -                            | \$ -             | \$ -                | \$ -                    |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS

Schedule: C-4  
 Page 1 of 1

Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line No. |   | Water                | Sewer        |
|----------|---|----------------------|--------------|
| 1        | AFUDC <sup>(1)</sup>  | \$ (73,358)          | \$ (115,677) |
| 2        | Meals & Entertainment per below allocation <sup>(2)</sup>   | 5,899                | 5,414        |
| 3        |   |                      |              |
| 4        | Total   | \$ (67,459)          | \$ (110,263) |
| 5        |   |                      |              |
| 6        |   |                      |              |
| 7        | <sup>(1)</sup> Allocated to water & wastewater based upon rate base   |                      |              |
| 8        |   |                      |              |
| 9        | <sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end. |                      |              |
| 10       |   |                      |              |
| 11       | Total - Meals & Entertainment   | 22,625               |              |
| 12       | @50%  | 11,313               |              |
| 13       |   |                      |              |
| 14       |   |                      |              |
| 15       |   |                      |              |
| 16       | Allocation Methodology based on UIF number of ERCs at the end of the test year:                                     |                      |              |
| 17       |   | <b>12/31/19 ERCs</b> | <b>Water</b> |
| 18       | TOTAL UIF   | 67,320.1             | 35,101.3     |
| 19       |   |                      | 32,218.8     |
| 20       |   |                      |              |
| 21       |   |                      |              |
| 22       | Supporting Schedule: None   |                      |              |
| 23       | Recap Schedules: C-2  |                      |              |
| 24       |   |                      |              |
| 25       |   |                      |              |
| 26       |   |                      |              |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic  Projected   
 Interim  Final

Schedule: C-5  
 Page 1 of 2  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

| Line No. | Description                                | -----WATER-----     |                     |                     |
|----------|--|---------------------|---------------------|---------------------|
|          |  | Total Per Books     | Utility Adjustments | Utility Adjusted    |
| 1        | Timing Differences:                        |                     |                     |                     |
| 2        |  |                     |                     |                     |
| 3        | Tax Depreciation and Amortization          | \$ 2,707,618        |                     | \$ 2,707,618        |
| 4        | Book Depreciation and Amortization         | 2,885,066           | 242,740             | 3,127,806           |
| 5        |  |                     |                     |                     |
| 6        | Difference                                 | (177,449)           | (242,740)           | (420,188)           |
| 7        |  |                     |                     |                     |
| 8        | Other Timing Differences (Itemize):        |                     |                     |                     |
| 9        |  |                     |                     |                     |
| 10       | CIAC                                       | 3,731,035           |                     | 3,731,035           |
| 11       | Deferred Maintenance Additions             | (119,729)           |                     | (119,729)           |
| 12       | Deferred Maintenance Amortization          | 82,971              |                     | 82,971              |
| 13       | Deferred Rate Case Additions               | (58,310)            |                     | (58,310)            |
| 14       | Deferred Rate Case Amortization            | 181,282             |                     | 181,282             |
| 15       | PAA Expense Amortization                   | (23,395)            |                     | (23,395)            |
| 16       | Rev Book debt portion of AFUDC             | (40,970)            |                     | (40,970)            |
| 17       | Organization Expense Amortization          | 11,067              |                     | 11,067              |
| 18       | Bad Debts                                  | 1,602               |                     | 1,602               |
| 19       | Other not included in above                | 613,804             |                     | 613,804             |
| 20       |  |                     |                     |                     |
| 21       | <b>Total Timing Differences (To C-2)</b>   | <b>4,201,908</b>    | <b>(242,740)</b>    | <b>3,959,168</b>    |
| 22       |  |                     |                     |                     |
| 23       | State Tax Rate                             | 0.055               | 0.055               | 0.055               |
| 24       | State Deferred Taxes ( Line 24 x Line 26)  | 231,105             | (13,351)            | 217,754             |
| 25       |  |                     |                     |                     |
| 26       | State Deferred Tax                         | 231,105             | (13,351)            | 217,754             |
| 27       |  |                     |                     |                     |
| 28       | Timing Differences For Federal Taxes       |                     |                     |                     |
| 29       | (Line 24- 29)                              | 3,970,803           | (229,389)           | 3,741,414           |
| 30       | Federal Tax Rate                           | 0.21                | 0.21                | 0.21                |
| 31       |  |                     |                     |                     |
| 32       | Federal Deferred Taxes (Line 32 x Line 33) | 833,869             | (48,172)            | 785,698             |
| 33       |  |                     |                     |                     |
| 34       | Add: State Deferred Taxes (Line 29)        | 231,105             | (13,351)            | 217,754             |
| 35       |  |                     |                     |                     |
| 36       | <b>Total Deferred Tax Expense (To C-1)</b> | <b>\$ 1,064,974</b> | <b>\$ (61,523)</b>  | <b>\$ 1,003,452</b> |

Supporting Schedules: None  
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic  Projected   
 Interim  Final

Schedule: C-5  
 Page 2 of 2  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

| Line No. | Description                                | -----SEWER-----   |                     |                   |
|----------|--|-------------------|---------------------|-------------------|
|          |  | Total Per Books   | Utility Adjustments | Utility Adjusted  |
| 1        | Timing Differences:                        |                   |                     |                   |
| 2        |  |                   |                     |                   |
| 3        | Tax Depreciation and Amortization          | \$ 4,616,674      |                     | \$ 4,616,674      |
| 4        | Book Depreciation and Amortization         | 3,773,374         | 870,142             | 4,643,516         |
| 5        |  |                   |                     |                   |
| 6        | Difference                                 | 843,300           | (870,142)           | (26,842)          |
| 7        |  |                   |                     |                   |
| 8        | Other Timing Differences (Itemize):        |                   |                     |                   |
| 9        |  |                   |                     |                   |
| 10       | CIAC                                       | 1,744,173         |                     | 1,744,173         |
| 11       | Deferred Maintenance Additions             | (155,615)         |                     | (155,615)         |
| 12       | Deferred Maintenance Amortization          | 107,840           |                     | 107,840           |
| 13       | Deferred Rate Case Additions               | (53,521)          |                     | (53,521)          |
| 14       | Deferred Rate Case Amortization            | 166,395           |                     | 166,395           |
| 15       | PAA Expense Amortization                   | 509               |                     | 509               |
| 16       | Rev Book debt portion of AFUDC             | (53,250)          |                     | (53,250)          |
| 16       | Organization Expense Amortization          | 3,910             |                     | 3,910             |
| 17       | Bad Debts                                  | 1,470             |                     | 1,470             |
| 18       | Other not included in above                | 563,399           |                     | 563,399           |
| 19       |  |                   |                     |                   |
| 20       | Total Timing Differences (To C-2)          | <b>3,168,609</b>  | <b>(870,142)</b>    | <b>2,298,468</b>  |
| 21       |  |                   |                     |                   |
| 22       | State Tax Rate                             | 0.055             | 0.055               | 0.055             |
| 23       | State Deferred Taxes ( Line 18 x Line 20)  | 174,274           | (47,858)            | 126,416           |
| 24       |  |                   |                     |                   |
| 25       | State Deferred Tax                         | 174,274           | (47,858)            | 126,416           |
| 26       |  |                   |                     |                   |
| 27       | Timing Differences For Federal Taxes       |                   |                     |                   |
| 28       | (Line 24 - 29)                             | 2,994,335         | (822,284)           | 2,172,052         |
| 29       | Federal Tax Rate                           | 0.21              | 0.21                | 0.21              |
| 30       |  |                   |                     |                   |
| 31       | Federal Deferred Taxes (Line 26 x Line 27) | 628,811           | (172,680)           | 456,131           |
| 32       |  |                   |                     |                   |
| 33       | Add: State Deferred Taxes (Line 23)        | 174,274           | (47,858)            | 126,416           |
| 34       |  |                   |                     |                   |
| 35       | Total Deferred Tax Expense (To C-1)        | <b>\$ 803,085</b> | <b>\$ (220,538)</b> | <b>\$ 582,547</b> |

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-6

Page 1 of 3

Preparer: Deborah D. Swain

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

| Line No. | Year | Account No. 190.1011 / 2011 |              |              | Account No. 190.1012 / 2012 |             |             | Year | Net Deferred Income Taxes |             |             |
|----------|------|-----------------------------|--------------|--------------|-----------------------------|-------------|-------------|------|---------------------------|-------------|-------------|
|          |      | State                       | Federal      | Total        | State                       | Federal     | Total       |      | State                     | Federal     | Total       |
| 1        | 2015 | 20,005                      | 22,126       | 42,131       | 492,038                     | 2,876,355   | 3,368,394   | 2015 | (396,246)                 | (7,938,927) | (8,335,173) |
| 2        | 2016 | 20,005                      | 22,126       | 42,131       | 492,038                     | 2,876,355   | 3,368,394   | 2016 | (418,058)                 | (9,286,988) | (9,705,047) |
| 3        | 2017 | 20,005                      | 13,276       | 33,281       | 492,038                     | 1,725,813   | 2,217,851   | 2017 | (584,731)                 | (5,617,037) | (6,201,768) |
| 4        | 2018 | -                           | -            | -            | 340,667                     | 1,157,150   | 1,497,817   | 2018 | (712,557)                 | (6,529,904) | (7,242,460) |
| 5        | 2019 | -                           | -            | -            | 340,667                     | 1,157,150   | 1,497,817   | 2019 | (567,427)                 | (5,386,057) | (5,953,485) |
| 6        |      |                             |              |              |                             |             |             |      |                           |             |             |
| 7        |      |                             |              |              |                             |             |             |      |                           |             |             |
| 8        |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 9        | 2015 | (69,362)                    | (409,944)    | (479,306)    | (22,101)                    | (130,704)   | (152,805)   |      |                           |             |             |
| 10       | 2016 | (86,532)                    | (504,723)    | (591,254)    | (35,823)                    | (206,453)   | (242,276)   |      |                           |             |             |
| 11       | 2017 | (77,738)                    | (275,352)    | (353,089)    | (31,957)                    | (111,438)   | (143,395)   |      |                           |             |             |
| 12       | 2018 | (55,320)                    | (203,280)    | (258,600)    | (30,442)                    | (106,567)   | (137,009)   |      |                           |             |             |
| 13       | 2019 | (55,320)                    | (203,280)    | (258,600)    | (30,442)                    | (106,567)   | (137,009)   |      |                           |             |             |
| 14       |      |                             |              |              |                             |             |             |      |                           |             |             |
| 15       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 16       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 17       | 2015 | (113,621)                   | (283,937)    | (397,558)    | 2,961                       | 17,079      | 20,040      |      |                           |             |             |
| 18       | 2016 | (112,724)                   | (278,987)    | (391,711)    | 3,573                       | 20,459      | 24,032      |      |                           |             |             |
| 19       | 2017 | (77,868)                    | (53,801)     | (131,669)    | 5,381                       | 18,110      | 23,490      |      |                           |             |             |
| 20       | 2018 | (77,148)                    | (51,488)     | (128,636)    | 5,905                       | 19,796      | 25,702      |      |                           |             |             |
| 21       | 2019 | (77,148)                    | (51,488)     | (128,636)    | 5,905                       | 19,796      | 25,702      |      |                           |             |             |
| 22       |      |                             |              |              |                             |             |             |      |                           |             |             |
| 23       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 24       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 25       | 2015 | (750,671)                   | (10,163,847) | (10,914,518) | 62,159                      | 140,127     | 202,287     |      |                           |             |             |
| 26       | 2016 | (851,080)                   | (10,731,263) | (11,582,343) | 171,979                     | (427,099)   | (255,120)   |      |                           |             |             |
| 27       | 2017 | (1,089,514)                 | (6,864,918)  | (7,954,433)  | (88,080)                    | (1,111,281) | (1,199,361) |      |                           |             |             |
| 28       | 2018 | (1,080,444)                 | (8,858,973)  | (9,939,417)  | (114,978)                   | 276,591     | 161,612     |      |                           |             |             |
| 29       | 2019 | (1,080,506)                 | (8,862,103)  | (9,942,609)  | (142,005)                   | 284,263     | 142,258     |      |                           |             |             |
| 30       |      |                             |              |              |                             |             |             |      |                           |             |             |
| 31       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 32       |      |                             |              |              |                             |             |             |      |                           |             |             |
|          |      |                             |              |              |                             |             |             |      |                           |             |             |
| 33       | 2015 | (17,654)                    | (6,183)      | (23,837)     |                             |             |             |      |                           |             |             |
| 34       | 2016 | (19,494)                    | (57,404)     | (76,898)     |                             |             |             |      |                           |             |             |
| 35       | 2017 | 263,002                     | 1,042,555    | 1,305,557    |                             |             |             |      |                           |             |             |
| 36       | 2018 | 299,204                     | 1,236,867    | 1,536,071    |                             |             |             |      |                           |             |             |
| 37       | 2019 | 471,422                     | 2,376,172    | 2,847,594    |                             |             |             |      |                           |             |             |

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Account No. 190.1 Deferred St Tax - NOL                 |      |                   |                       |                        |                        |                | Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000 |                   |                       |                        |                        |                |
|---|------|-------------------|-----------------------|------------------------|------------------------|----------------|--|-------------------|-----------------------|------------------------|------------------------|----------------|
| Line No.  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1   | 2015 |                   |                       |                        |                        | 62,159         | 2015   |                   |                       |                        |                        | 492,038        |
| 2   | 2016 | 62,159            | 110,384               | -                      | (564)                  | 171,979        | 2016   | 492,038           | -                     |                        |                        | 492,038        |
| 3   | 2017 | 171,979           | (260,058)             |                        |                        | (88,080)       | 2017   | 492,038           | -                     |                        |                        | 492,038        |
| 4   | 2018 | (88,080)          | (31,037)              |                        | 4,138                  | (114,978)      | 2018   | 492,038           |                       |                        | (151,372)              | 340,667        |
| 5   | 2019 | (114,978)         | (27,027)              |                        |                        | (142,005)      | 2019   | 340,667           | -                     |                        |                        | 340,667        |
| Account No. 190.2020 St Deferred Tax Credits- Rate Case |      |                   |                       |                        |                        |                | Account No. 190.2021 Deferred Tax Credits- Maint Fee         |                   |                       |                        |                        |                |
| Line No.  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 10  | 2015 |                   |                       |                        |                        | (69,362)       | 2015   |                   |                       |                        |                        | (22,101)       |
| 11  | 2016 | (69,362)          | (17,170)              |                        | -                      | (86,532)       | 2016   | (22,101)          | (13,722)              |                        |                        | (35,823)       |
| 12  | 2017 | (86,532)          | 8,794                 |                        |                        | (77,738)       | 2017   | (35,823)          | 3,866                 |                        |                        | (31,957)       |
| 13  | 2018 | (77,738)          | 22,418                |                        |                        | (55,320)       | 2018   | (31,957)          | 1,515                 |                        |                        | (30,442)       |
| 14  | 2019 | (55,320)          | -                     |                        |                        | (55,320)       | 2019   | (30,442)          | (0)                   |                        |                        | (30,442)       |
| Account No. 190.2024 Deferred St Tax - Org              |      |                   |                       |                        |                        |                | Account No. 190.2031 St Deferred Tax Credits- Depreciation   |                   |                       |                        |                        |                |
| Line No.  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 19  | 2015 |                   |                       |                        |                        | (113,621)      | 2015   |                   |                       |                        |                        | (750,671)      |
| 20  | 2016 | (113,621)         | 897                   |                        |                        | (112,724)      | 2016   | (750,671)         | (100,409)             |                        |                        | (851,080)      |
| 21  | 2017 | (112,724)         | 34,856                |                        |                        | (77,868)       | 2017   | (851,080)         | (238,434)             |                        |                        | (1,089,514)    |
| 22  | 2018 | (77,868)          | 720                   |                        |                        | (77,148)       | 2018   | (1,089,514)       | (162,306)             |                        | 171,376                | (1,080,444)    |
| 23  | 2019 | (77,148)          | -                     |                        |                        | (77,148)       | 2019   | (1,080,444)       | (62)                  |                        |                        | (1,080,506)    |
| Account No. 190.2026 St Bad Debt Expense                |      |                   |                       |                        |                        |                | Account No. 190.2 Accum Def Income Tax - State               |                   |                       |                        |                        |                |
| Line No.  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 28  | 2015 |                   |                       |                        |                        | 2,961          | 2015   |                   |                       |                        |                        | (17,654)       |
| 29  | 2016 | 2,961             | 612                   |                        |                        | 3,573          | 2016   | (17,654)          | (610)                 |                        | (1,230)                | (19,494)       |
| 30  | 2017 | 3,573             | 1,808                 |                        |                        | 5,381          | 2017   | (19,494)          | 2,877                 |                        | 279,619                | 263,002        |
| 31  | 2018 | 5,381             | 525                   |                        |                        | 5,905          | 2018   | 263,002           | 36,202                |                        |                        | 299,204        |
| 32  | 2019 | 5,905             | -                     |                        |                        | 5,905          | 2019   | 299,204           | 172,218               |                        |                        | 471,422        |
| Account No. 190.1011 CIAC Pre-1987 - State              |      |                   |                       |                        |                        |                |  |                   |                       |                        |                        |                |
| Line No.  | Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Year   | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 37  | 2015 |                   |                       |                        |                        | 20,005         |  |                   |                       |                        |                        | 20,005         |
| 38  | 2016 | 20,005            |                       |                        |                        | 20,005         |  |                   |                       |                        |                        | 20,005         |
| 39  | 2017 | 20,005            |                       |                        |                        | 20,005         |  |                   |                       |                        |                        | 20,005         |
| 40  | 2018 | 20,005            |                       |                        | (20,005)               | -              |  |                   |                       |                        |                        | -              |
| 41  | 2019 | -                 |                       |                        |                        | -              |  |                   |                       |                        |                        | -              |

Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Florida

Docket No.:

Test Year Ended: December 31, 2019

Florida Public Service Commission

Schedule: C-6

Page 3 of 3

Preparer: Deborah D. Swain

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

| Line No. | Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987 |  |                       |                        |                        | Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000 |   |                   |                       |                        |                        |                |
|----------|---|--|-----------------------|------------------------|------------------------|--|---|-------------------|-----------------------|------------------------|------------------------|----------------|
|          | Year  | Beginning Balance                                    | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year  | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1        | 2015  |  |                       |                        |                        | 22,126   | 2015  |                   |                       |                        |                        | 2,876,355      |
| 2        | 2016  | 22,126   | -                     |                        |                        | 22,126   | 2016  | 2,876,355         | -                     |                        |                        | 2,876,355      |
| 3        | 2017  | 22,126   | -                     |                        | (8,850)                | 13,276   | 2017  | 2,876,355         | -                     |                        | (1,150,542)            | 1,725,813      |
| 4        | 2018  | 13,276   | -                     |                        | (13,276)               | -  | 2018  | 1,725,813         | -                     |                        | (568,663)              | 1,157,150      |
| 5        | 2019  | -  | -                     |                        |                        | -  | 2019  | 1,157,150         | -                     |                        |                        | 1,157,150      |
| 6        |   | Account No. 190.1020 Deferred Tax Credits- Rate Case |                       |                        |                        |  | Account No. 190.1021 Deferred Tax Credits- Maint Fee    |                   |                       |                        |                        |                |
| 7        |   |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 8        |   | Beginning Balance                                    | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year  | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 9        | Year  |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 10       | 2015  |  |                       |                        |                        | (409,944)  | 2015  |                   |                       |                        |                        | (130,704)      |
| 11       | 2016  | (409,944)  | (94,779)              |                        |                        | (504,723)  | 2016  | (130,704)         | (75,749)              |                        |                        | (206,453)      |
| 12       | 2017  | (504,723)  | 45,803                |                        | 183,568                | (275,352)  | 2017  | (206,453)         | 20,723                |                        | 74,292                 | (111,438)      |
| 13       | 2018  | (275,352)  | 72,071                |                        |                        | (203,280)  | 2018  | (111,438)         | 4,871                 |                        |                        | (106,567)      |
| 14       | 2019  | (203,280)  | -                     |                        |                        | (203,280)  | 2019  | (106,567)         | -                     |                        |                        | (106,567)      |
| 15       |   | Account No. 190.1024 Deferred Tax Credits- Org. Exp. |                       |                        |                        |  | Account No. 190.1031 Deferred Tax Credits- Depreciation |                   |                       |                        |                        |                |
| 16       |   |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 17       |   | Beginning Balance                                    | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year  | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 18       | Year  |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 19       | 2015  |  |                       |                        |                        | (283,937)  | 2015  |                   |                       |                        |                        | (10,163,847)   |
| 20       | 2016  | (283,937)  | 4,950                 |                        |                        | (278,987)  | 2016  | (10,163,847)      | (567,416)             |                        |                        | (10,731,263)   |
| 21       | 2017  | (278,987)  | 189,319               |                        | 35,867                 | (53,801)   | 2017  | (10,731,263)      | (703,017)             |                        | 4,569,362              | (6,864,918)    |
| 22       | 2018  | (53,801)   | 2,313                 |                        |                        | (51,488)   | 2018  | (6,864,918)       | (2,575,994)           |                        | 581,939                | (8,858,973)    |
| 23       | 2019  | (51,488)   | -                     |                        |                        | (51,488)   | 2019  | (8,858,973)       | (3,130)               |                        |                        | (8,862,103)    |
| 24       |   | Account No. 190.1026 Bad Debt Expense                |                       |                        |                        |  | Account No. 190.1 Deferred Fed Tax - NOL                |                   |                       |                        |                        |                |
| 25       |   |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 26       |   | Beginning Balance                                    | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year  | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 27       | Year  |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 28       | 2015  |  |                       |                        |                        | 17,079   | 2015  |                   |                       |                        |                        | 140,127        |
| 29       | 2016  | 17,079   | 3,380                 |                        |                        | 20,459   | 2016  | 140,127           | (562,627)             |                        | (4,599)                | (427,099)      |
| 30       | 2017  | 20,459   | 9,724                 |                        | (12,073)               | 18,110   | 2017  | (427,099)         | (778,130)             |                        | 93,948                 | (1,111,281)    |
| 31       | 2018  | 18,110   | 1,687                 |                        |                        | 19,796   | 2018  | (1,111,281)       | 1,371,358             |                        | 16,514                 | 276,591        |
| 32       | 2019  | 19,796   | -                     |                        |                        | 19,796   | 2019  | 276,591           | 7,672                 |                        |                        | 284,263        |
| 33       |   | Account No. 190.2 Accum Def Income Tax - Fed         |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 34       |   |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 35       |   | Beginning Balance                                    | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance   | Year  | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 36       | Year  |  |                       |                        |                        |  |   |                   |                       |                        |                        |                |
| 37       | 2015  |  |                       |                        |                        | (6,183)  | 2015  |                   |                       |                        |                        | (6,183)        |
| 38       | 2016  | (6,183)  | (41,188)              |                        | (10,033)               | (57,404)   | 2016  |                   |                       |                        |                        | (57,404)       |
| 39       | 2017  | (57,404)   | 80,980                |                        | 1,018,979              | 1,042,555  | 2017  |                   |                       |                        |                        | 1,042,555      |
| 40       | 2018  | 1,042,555  | 194,312               |                        |                        | 1,236,867  | 2018  |                   |                       |                        |                        | 1,236,867      |
| 41       | 2019  | 1,236,867  | 1,139,305             |                        |                        | 2,376,172  | 2019  |                   |                       |                        |                        | 2,376,172      |

Supporting Schedules: None

Recap Schedules: C-6



Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule: C-7  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

| 1.5 % ITC |                |           |                        |                    |          |          |          |          |
|-----------|----------------|-----------|------------------------|--------------------|----------|----------|----------|----------|
| Line No.  | Year           | Gross ITC | Acc. Amort. 12/31/2015 | Net ITC 12/31/2015 | 2016     | 2017     | 2018     | 2019     |
| 1         | 2015           | 92,869    | -                      | (92,869)           | 6,338    | 4,328    | 7,583    | 2,355    |
| 2         |                |           |                        |                    | 6,338    | 4,328    | 7,583    | 2,355    |
| 3         |                |           | -                      | (92,869)           | (86,531) | (82,203) | (74,620) | (72,265) |
| 4         |                |           |                        |                    |          |          |          |          |
| 5         |                |           | Per Books              | (92,869)           | (86,531) | (82,203) | (74,620) | (72,265) |
| 6         |                |           |                        |                    |          |          |          |          |
| 7         |                |           | Difference             | -                  | -        | -        | -        | -        |
| 8         |                |           |                        |                    |          |          |          |          |
| 9         |                |           |                        |                    |          |          |          |          |
| 10        |                |           |                        |                    |          |          |          |          |
| 11        |                |           |                        |                    |          |          |          |          |
| 12        |                |           |                        |                    |          |          |          |          |
| 13        |                |           |                        |                    |          |          |          |          |
| 14        |                |           |                        |                    |          |          |          |          |
| 15        |                |           |                        |                    |          |          |          |          |
| 16        | 2015           |           |                        |                    |          |          | (92,869) |          |
| 17        | 2016           | (92,869)  |                        |                    | 6,338    |          | (86,531) |          |
| 18        | 2017           | (86,531)  |                        |                    | 4,328    |          | (82,203) |          |
| 19        | 2018           | (82,203)  |                        |                    | 7,583    |          | (74,620) |          |
| 20        | 2019           | (74,620)  |                        |                    | 2,355    | (1)      | (72,265) |          |
| 21        |                |           |                        |                    |          |          |          |          |
| 22        |                |           |                        |                    |          |          |          |          |
| 23        | (1) Allocated: |           |                        | Water              | 1,228    |          |          |          |
| 24        |                |           |                        | Sewer              | 1,128    |          |          |          |

Supporting Schedules: None  
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule: C-8  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

| Line No. | Description                     | Parent's Name: |            | Weighted Cost |
|----------|---------------------------------|----------------|------------|---------------|
|          |                                 | Amount         | % of Total |               |
| 1        | Long-Term Debt                  |                | %          | %             |
| 2        |                                 |                |            |               |
| 3        | Short-Term Debt                 |                |            |               |
| 4        |                                 |                |            |               |
| 5        | Preferred Stock                 |                |            |               |
| 6        |                                 |                |            |               |
| 7        | Common Equity - Common Stock    |                |            |               |
| 8        | Retained Earnings - Parent Only |                |            |               |
| 9        |                                 |                |            |               |
| 10       | Deferred Income Tax             |                |            |               |
| 11       |                                 |                |            |               |
| 12       | Other Paid in Capital           |                |            | -             |
| 13       |                                 |                |            |               |
| 14       | Total                           | N/A            | 0.00% %    | - %           |

17 Weighted Cost Parent Debt X 31.96% (or applicable consolidated tax rate)  
 18 X Equity of Subsidiary (To C-1)

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each  
 22 subsidiary company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This  
 23 intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None  
 Recap Schedules: C-3

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule: C-9  
Page 1 of 1  
Preparer: Deborah D. Swain

**Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.**

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**Line**  
**No.**

- 1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule: C-10  
Page 1 of 1  
Preparer: Deborah D. Swain

**Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.**

---

- |   |   |      |
|---|---|------|
| 1 | What tax years are currently open with the Internal Revenue Service?            | None |
| 2 |   |      |
| 3 | Is the treatment of customer deposits at issue with the IRS?                    | No   |
| 4 |   |      |
| 5 | Is the treatment of contributions in aid of construction at issue with the IRS? | No   |
| 6 |   |      |
| 7 | Is the treatment of unbilled revenues at issue with the IRS?                    | No   |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-1  
Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

|          | (1)                                 | (2)  | (3)     | (4)       | (5)           |
|----------|-------------------------------------|--|---------|-----------|---------------|
|          |                                     | Reconciled to<br>Requested Rate Base<br>AYE 12/31/19 | Ratio   | Cost Rate | Weighted Cost |
| Line No. | Class of Capital                    |  |         |           |               |
| 1        | Long Term Debt                      | 60,999,232   | 41.59%  | 5.78%     | 2.404%        |
| 2        | Short Term Debt                     | 6,731,596  | 4.59%   | 4.04%     | 0.186%        |
| 3        | Preferred Stock                     | -  | 0.00%   | 0.00%     | 0.000%        |
| 4        | Common Equity                       | 66,098,114   | 45.07%  | 11.75%    | 5.296%        |
| 5        | Customer Deposits                   | 248,501  | 0.17%   | 2.00%     | 0.003%        |
| 6        | Tax Credits - Zero Cost             | 73,443   | 0.05%   | 0.00%     | 0.000%        |
| 7        | Tax Credits - Weighted Cost         | -  | 0.00%   | 0.00%     | 0.000%        |
| 8        | Accumulated Deferred Income Tax     | 7,156,450  | 4.88%   | 0.00%     | 0.000%        |
| 9        | Other Deferred Tax Liability - TCJA | 5,353,825  | 3.65%   | 0.00%     | 0.000%        |
| 10       |                                     |  |         |           |               |
| 11       | Total                               | 146,661,161  | 100.00% |           | 7.889%        |
| 12       |                                     |  |         |           |               |

13 Notes:

14 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

15  
16  
17

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-2  
Page 1 of 2

Preparer: Deborah D. Swain

Explanation: Provide a reconciliation of the thirteen-month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| Line No. | (1)<br>Class of Capital              | (2)                   | (3)                   | (4)                       | (5)  | (6)                                   | (7)  | (8)                    | (9)                                     |
|----------|--------------------------------------|-----------------------|-----------------------|---------------------------|--|---------------------------------------|--|------------------------|---|
|          |                                      | Balance<br>12/31/2018 | Balance<br>12/31/2019 | Thirteen Month<br>Average | Pro Forma<br>Adjustments <sup>(1)(2)</sup> | Adjusted<br>Thirteen Month<br>Average | Reconciliation Adjustments<br>Pro Rata<br>Amount | Pro Rata<br>Percentage | Reconciled to<br>Requested<br>Rate Base |
| 1        | Long Term Debt                       | 262,000,000           | 253,000,000           | 257,846,154               |  | 257,846,154                           | (196,846,922)                                    | 45.58%                 | 60,999,232                              |
| 2        | Short Term Debt                      | 12,000,000            | 41,000,000            | 28,461,538                |  | 28,461,538                            | (21,729,943)                                     | 5.03%                  | 6,731,596                               |
| 3        | Preferred Stock                      | -                     | -                     | -                         |  | -                                     | -  | 0.00%                  | -                                       |
| 4        | Common Equity                        | 263,701,642           | 291,382,793           | 279,391,931               |  | 279,391,931                           | (213,293,817)                                    | 49.39%                 | 66,098,114                              |
| 5        | Customer Deposits                    | 250,225               | 249,481               | 248,501                   |  | 248,501                               | -  | n/a                    | 248,501                                 |
| 6        | Tax Credits - Zero Cost              | 74,620                | 72,265                | 73,443                    |  | 73,443                                | -  | n/a                    | 73,443                                  |
| 7        | Tax Credits - Weighted Cost          |                       |                       |                           |  | -                                     | -  |                        | -                                       |
| 8        | Accumulated Deferred Income Taxes    | 7,242,460             | 5,953,485             | 7,143,896                 | 12,554                                     | 7,156,450                             | -  | n/a                    | 7,156,450                               |
| 9        | Excess Deferred Tax Liability - TCJA | 5,648,132             | 5,648,277             | 5,647,645                 | (293,820)                                  | 5,353,825                             | -  | n/a                    | 5,353,825                               |
| 10       |                                      |                       |                       |                           |  |                                       |  |                        |   |
| 11       | Total                                | <u>550,917,079</u>    | <u>597,306,300</u>    | <u>578,813,108</u>        | <u>(281,266)</u>                           | <u>578,531,842</u>                    | <u>(431,870,681)</u>                             | <u>100.00%</u>         | <u>146,661,161</u>                      |

13 Notes:

14 (1) Accumulated Deferred Income Taxes associated with proforma plant additions.

15 (2) Proforma Adjustment to Amortize of Excess Deferred Tax Liability

16 Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Final)  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: December 31, 2019  
Test Year Ended: December 31, 2019  
Historic  Projected   
Interim  Final

Schedule: D-2  
Page 2 of 2  
Preparer: Deborah D. Swain

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

|          | (1)  | (2)                | (3)                | (4)                | (5)                | (6)                | (7)                | (8)                | (9)                | (10)               | (11)               | (12)               | (13)               | (14)               | (15)               |
|----------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Line No. | Class of Capital   | Dec-18             | Jan-19             | Feb-19             | Mar-19             | April-19           | May-19             | June-19            | July-19            | Aug-19             | Sept-19            | Oct-19             | Nov-19             | Dec-19             | 13 Month Avg.      |
| 1        | Long-Term Debt   | 262,000,000        | 262,000,000        | 262,000,000        | 262,000,000        | 262,000,000        | 262,000,000        | 262,000,000        | 253,000,000        | 253,000,000        | 253,000,000        | 253,000,000        | 253,000,000        | 253,000,000        | 257,846,154        |
| 2        | Short-Term Debt  | 12,000,000         | 20,000,000         | 20,000,000         | 25,000,000         | 13,000,000         | 17,000,000         | 19,500,000         | 36,500,000         | 43,500,000         | 45,500,000         | 38,500,000         | 38,500,000         | 41,000,000         | 28,461,538         |
| 3        | Preferred Stock  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 4        | Common Equity  | 263,701,642        | 264,699,975        | 264,699,975        | 263,333,922        | 280,235,888        | 282,376,536        | 282,859,007        | 285,177,711        | 287,748,141        | 286,738,052        | 288,322,757        | 290,818,705        | 291,382,793        | 279,391,931        |
| 5        | Customer Deposits  | 250,225            | 250,547            | 245,003            | 248,449            | 247,821            | 251,057            | 248,646            | 245,753            | 246,370            | 249,242            | 249,530            | 248,393            | 249,481            | 248,501            |
| 6        | Tax Credits - Zero Cost  | 74,620             | 74,424             | 74,228             | 74,032             | 73,836             | 73,640             | 73,443             | 73,247             | 73,051             | 72,854             | 72,658             | 72,462             | 72,265             | 73,443             |
| 7        | Tax Credits - Wtd. Cost  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 8        | Accum. Deferred Income Tax   | 7,242,460          | 7,241,611          | 7,242,202          | 7,243,389          | 7,243,256          | 7,243,434          | 7,243,470          | 7,243,461          | 7,243,610          | 7,243,377          | 7,243,424          | 7,243,469          | 5,953,485          | 7,143,896          |
| 9        | Other Def'd Tax Liability - TCJA   | 5,648,132          | 5,640,453          | 5,648,095          | 5,648,264          | 5,648,245          | 5,648,270          | 5,648,275          | 5,648,274          | 5,648,295          | 5,648,262          | 5,648,269          | 5,648,275          | 5,648,277          | 5,647,645          |
| 10       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 11       | <b>Total</b>   | <b>550,917,079</b> | <b>559,907,010</b> | <b>559,909,503</b> | <b>563,548,056</b> | <b>568,449,045</b> | <b>574,592,937</b> | <b>577,572,841</b> | <b>587,888,445</b> | <b>597,459,467</b> | <b>598,451,787</b> | <b>593,036,637</b> | <b>595,531,303</b> | <b>597,306,300</b> | <b>578,813,108</b> |
| 12       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 13       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 14       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 15       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 16       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 17       |  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 18       | Notes:   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 19       | 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc. |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7  
Recap Schedules: D-1

Preferred Stock Outstanding  
Thirteen Month Average

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim  Final   
Historical  Projected

Preparer: Deborah D. Swain

Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| Line | (1)<br>Description, Coupon | (2)<br>Issue | (3)<br>Call Provision, | (4)<br>Principal Amount | (5)<br>Principal Amount | (6)<br>Discount or Premium<br>on Principal Amount | (7)<br>Discount or Premium<br>Associated with Column | (8)<br>Issuing Expense<br>Associated with | (9)<br>Net Proceeds | (10)<br>Rate (Contract Rate | (11)<br>Dollar Dividend on | (12)<br>Effective Cost |
|------|----------------------------|--------------|------------------------|-------------------------|-------------------------|---|--|---|---------------------|-----------------------------|----------------------------|------------------------|
| No.  | Rate, Years of Life        | Date         | Special Restriction    | Sold (Face Value)       | Outstanding             | Sold  | (5)  | Column (4)                                | (5)-(9)+(7)         | on Face Value)              | Face Value (11)x(5)        | Rate (12)/(10)         |

1 Not applicable.

2

3

4 Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc

Recap Schedules: A-19, D-2



13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [x] Final [x]  
 Historical [x] Projected [ ]

Schedule D-4  
 Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide the following information on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

| Line No. | (1)<br>Lender  | (2)<br>Total Interest Expense | (3)<br>Maturity Date <sup>(1)</sup> | (4)<br>Thirteen Month Average<br>Amount Outstanding at 12/31/19 | (5)<br>Effective<br>Cost Rate |
|----------|--|-------------------------------|-------------------------------------|---|-------------------------------|
| 1        | Chase  | 1,150,658                     | Revolving Line of Credit            | 28,461,538  | 4.04%                         |
| 2        |  |                               |                                     |   |                               |
| 3        | Total  | 1,150,658                     |                                     | 28,461,538  | 4.04%                         |
| 4        |  |                               |                                     |   |                               |
| 5        |  |                               |                                     |   |                               |
| 6        | Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc. |                               |                                     |   |                               |
| 7        |  |                               |                                     |   |                               |
| 8        | <sup>(1)</sup> Maturity Date not applicable  |                               |                                     |   |                               |

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [x] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

| (1)  | (2)   | (3)           | (4)                       | (5)                  | (6)                  | (7)                   | (8)                       | (9)  | (10)   | (11)         | (12)               |           |
|------|---|---------------|---------------------------|----------------------|----------------------|-----------------------|---------------------------|--|--|--------------|--------------------|-----------|
|      |   |               | Thirteen Month<br>Average | Amount               | Unamortized Discount | Unamortized Issuing   | Annual Amortization<br>of | Annual<br>Amortization of                          | Interest Cost                                  | Total        | Effective          |           |
| Line | Description, Coupon   | Issue Date -  | Principal Amount          | Principal Amount     | Outstanding          | or Premium Associated | Expense Associated        | Discount or Premium<br>on Principal<br>Outstanding | Issuing Expense on<br>Principal<br>Outstanding | (Coupon Rate | Interest Cost      | Cost Rate |
| No.  | Rate, Years of Life   | Maturity Date | Sold (Face Value)         | Outstanding 12/31/19 | within One Year      | with Column (4)       | with Column (4)           |  | x Column (4)                                   | (8)+(9)+(10) | (11)/((4)-(6)-(7)) |           |
| 1    | 6.58%, \$9mm due in annual  | 06/01/2007-   | 180,000,000               | 157,846,154          | 9,000,000            |                       | 702,062                   | -  | 42,434   | 10,386,277   | 10,428,711         | 6.64%     |
| 2    | installments, 2017 - 2035   | 5/31/2035     |                           |                      |                      |                       |                           |  |  |              |                    |           |
| 3    | 4.37%, \$4.37mm due in annual   | 11/1/2018-    | 100,000,000               | 100,000,000          |                      |                       | 478,666                   |  | 34,812   | 4,370,000    | 4,404,812          | 4.43%     |
| 4    | installments, 2018 - 2033   | 10/1/2033     |                           |                      |                      |                       |                           |  |  |              |                    |           |
| 5    |   |               |                           |                      |                      |                       |                           |  |  |              |                    |           |
| 6    | Total   |               | 280,000,000               | 257,846,154          | 9,000,000            |                       | 1,180,728                 | -  | 77,246   | 14,756,277   | 14,833,523         | 5.78%     |
| 7    |   |               |                           |                      |                      |                       |                           |  |  |              |                    |           |
| 8    |   |               |                           |                      |                      |                       |                           |  |  |              |                    |           |
| 9    | Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc. |               |                           |                      |                      |                       |                           |  |  |              |                    |           |

Supporting Schedules: D-6  
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt  
13-Month Average Balance

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Deborah D. Swain

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

|      | (1)                 | (2)           | (3)               | (4)                             | (5)             | (6)                   | (7)                 | (8)                                 | (9)                    | (10)              | (11)          | (12)          | (13)               |
|------|---------------------|---------------|-------------------|---------------------------------|-----------------|-----------------------|---------------------|-------------------------------------|------------------------|-------------------|---------------|---------------|--------------------|
|      |                     |               |                   | Thirteen Month<br>Average       | Amount          | Unamortized Discount  | Unamortized Issuing | Annual Amortization<br>of           | Annual Amortization of | Basis of          | Interest Cost | Total         | Effective          |
| Line | Description, Coupon | Issue Date -  | Principal Amount  | Principal Amount<br>Outstanding | Outstanding     | or Premium Associated | Expense Associated  | Discount or Premium<br>on Principal | Issuing Expense on     | Variable Rate     | (Coupon Rate  | Interest Cost | Cost Rate          |
| No.  | Rate, Years of Life | Maturity Date | Sold (Face Value) | 12/31/19                        | within One Year | with Column (4)       | with Column (4)     | Outstanding                         | Principal Outstanding  | (i.e. Prime + 2%) | x Column (4)  | (8)+(9)+(11)  | (12)/((4)-(6)-(7)) |

1 Not applicable.

2

3

4 Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: None

Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Utility  or Parent   
 Historic  or Projected

Schedule: D-7  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

| Line No. | (1)<br>For the Month Ended | (2)<br>Beginning Balance | (3)<br>Deposits Received | (4)<br>Deposits Refunded | (5)<br>Ending Balance (2+3-4) |
|----------|----------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| 1        | Dec-18                     |                          |                          |                          | 250,225                       |
| 2        | Jan-19                     | 250,225                  | 4,972                    | 4,650                    | 250,547                       |
| 3        | Feb-19                     | 250,547                  | 14,302                   | 19,846                   | 245,003                       |
| 4        | Mar-19                     | 245,003                  | 22,306                   | 18,860                   | 248,449                       |
| 5        | Apr-19                     | 248,449                  | 26,324                   | 26,952                   | 247,821                       |
| 6        | May-19                     | 247,821                  | 18,449                   | 15,213                   | 251,057                       |
| 7        | Jun-19                     | 251,057                  | 16,130                   | 18,541                   | 248,646                       |
| 8        | Jul-19                     | 248,646                  | 18,998                   | 21,891                   | 245,753                       |
| 9        | Aug-19                     | 245,753                  | 16,057                   | 15,440                   | 246,370                       |
| 10       | Sep-19                     | 246,370                  | 16,807                   | 13,935                   | 249,242                       |
| 11       | Oct-19                     | 249,242                  | 19,051                   | 18,763                   | 249,530                       |
| 12       | Nov-19                     | 249,530                  | 16,261                   | 17,398                   | 248,393                       |
| 13       | Dec-19                     | 248,393                  | 19,735                   | 18,647                   | 249,481                       |
| 14       |                            |                          |                          |                          |                               |
| 15       |                            |                          | Thirteen Month Average   | \$                       | 248,501                       |

Recap Schedules: A-19, D-2

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Water [x] or Sewer [ ]

Schedule E-1  
 Page 1 of 2  
 Preparer: Jared Deason

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

| Line No | (1)<br>Class/Meter Size             | (2)                          | (3)                          | (4)                        | (5)            |
|---------|-------------------------------------|------------------------------|------------------------------|----------------------------|----------------|
|         |                                     | Test Year Rates<br>6.29.2018 | Test Year Rates<br>5.31.2019 | Present Rates<br>5.31.2020 | Proposed Rates |
| 1       | <b>Residential</b>                  |                              |                              |                            |                |
| 2       | 5/8"                                | 10.96                        | \$11.07                      | \$11.28                    | \$13.24        |
| 3       | 3/8"                                | 16.44                        | \$16.61                      | \$16.92                    | \$19.86        |
| 4       | 1"                                  | 27.40                        | \$27.68                      | \$28.20                    | \$33.11        |
| 5       | 1-1/2"                              | 54.80                        | \$55.35                      | \$56.40                    | \$66.21        |
| 6       | 2"                                  | 87.68                        | \$88.56                      | \$90.24                    | \$105.94       |
| 7       | 3"                                  | 175.36                       | \$177.12                     | \$180.48                   | \$211.88       |
| 8       | 4"                                  | 274.00                       | \$276.75                     | \$282.00                   | \$331.06       |
| 9       | 6"                                  | 548.00                       | \$553.50                     | \$564.00                   | \$662.12       |
| 10      | 8"                                  | 876.80                       | \$885.60                     | \$902.40                   | \$1,059.39     |
| 11      | 10"                                 | 1,589.20                     | \$1,605.15                   | \$1,635.60                 | \$1,920.14     |
| 12      |                                     |                              |                              |                            |                |
| 13      | Gallorage Charge per 1,000 Gallons  |                              |                              |                            |                |
| 14      | 0 - 4,000 gallons                   | \$1.54                       | \$1.56                       | \$1.59                     | \$1.87         |
| 15      | 4,001-12,000 gallons                | \$2.31                       | \$2.33                       | \$2.37                     | \$2.78         |
| 16      | Over 12,000 gallons                 | \$3.85                       | \$3.89                       | \$3.96                     | \$4.65         |
| 17      |                                     |                              |                              |                            |                |
| 18      | <b>General Service/Bulk Service</b> |                              |                              |                            |                |
| 19      | 5/8"                                | 10.96                        | \$11.07                      | \$11.28                    | \$13.24        |
| 20      | 3/8"                                | 16.44                        | \$16.61                      | \$16.92                    | \$19.86        |
| 21      | 1"                                  | 27.40                        | \$27.68                      | \$28.20                    | \$33.11        |
| 22      | 1-1/2"                              | 54.80                        | \$55.35                      | \$56.40                    | \$66.21        |
| 23      | 2"                                  | 87.68                        | \$88.56                      | \$90.24                    | \$105.94       |
| 24      | 3"                                  | 175.36                       | \$177.12                     | \$180.48                   | \$211.88       |
| 25      | 4"                                  | 274.00                       | \$276.75                     | \$282.00                   | \$331.06       |
| 26      | 6"                                  | 548.00                       | \$553.50                     | \$564.00                   | \$662.12       |
| 27      | 8"                                  | 876.80                       | \$885.60                     | \$902.40                   | \$1,059.39     |
| 28      | 10"                                 | 1,589.20                     | \$1,605.15                   | \$1,635.60                 | \$1,920.14     |
| 29      |                                     |                              |                              |                            |                |
| 30      | Gallorage Charge per 1,000 Gallons  | \$2.60                       | \$2.63                       | \$2.68                     | \$3.15         |
| 31      |                                     |                              |                              |                            |                |
| 32      | <b>Private Fire Protetion</b>       |                              |                              |                            |                |
| 33      | 1-1/2"                              | \$4.57                       | \$4.61                       | \$4.70                     | \$5.52         |
| 34      | 2"                                  | \$7.31                       | \$7.38                       | \$7.52                     | \$8.83         |
| 35      | 3"                                  | \$0.00                       | \$14.76                      | \$15.04                    | \$17.66        |
| 36      | 4"                                  | \$22.83                      | \$23.06                      | \$23.50                    | \$27.59        |
| 37      | 6"                                  | \$45.67                      | \$46.13                      | \$47.00                    | \$55.18        |
| 38      | 8"                                  | \$73.07                      | \$73.80                      | \$75.20                    | \$88.28        |
| 39      | 10"                                 | \$132.43                     | \$133.76                     | \$136.30                   | \$160.01       |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Water [ ] or Sewer [ X]

Schedule E-1  
 Page 2 of 2  
 Preparer: Jared Deason

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

| Line No | (1)<br>Class/Meter Size  | (2)                          | (3)                          | (4)                           | (5)                        | (6)            |
|---------|--|------------------------------|------------------------------|-------------------------------|----------------------------|----------------|
|         |  | Test Year Rates<br>6.29.2018 | Test Year Rates<br>5.31.2019 | Test Year Rates<br>10.05.2019 | Present Rates<br>5.31.2020 | Proposed Rates |
| 1       | <b>Residential</b>   |                              |                              |                               |                            |                |
| 2       | All Meter Sizes  | \$25.93                      | \$26.33                      | \$26.20                       | \$26.72                    | \$35.46        |
| 3       |  |                              |                              |                               |                            |                |
| 4       | Residential (8,000 gallon Maximum)                                 | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$5.67         |
| 5       |  |                              |                              |                               |                            |                |
| 6       | All Meter Sizes (Mid County-Tierra Verde)                          | \$51.86                      | \$52.66                      | \$52.39                       | \$53.44                    | \$70.92        |
| 7       |  |                              |                              |                               |                            |                |
| 8       | Residential (16,000 gallon Maximum)                                | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$5.67         |
| 9       |  |                              |                              |                               |                            |                |
| 10      | <b>Residential Reuse</b>   |                              |                              |                               |                            |                |
| 11      | All Meter Sizes  | \$7.82                       | \$7.82                       | \$7.82                        | \$7.92                     | \$10.51        |
| 12      |  |                              |                              |                               |                            |                |
| 13      | Gallonage Charge per 1,000 Gallons                                 | \$1.48                       | \$1.48                       | \$1.48                        | \$1.50                     | \$1.99         |
| 14      |  |                              |                              |                               |                            |                |
| 15      | <b>General Service</b>   |                              |                              |                               |                            |                |
| 16      | 5/8"   | \$25.93                      | \$26.33                      | \$26.20                       | \$26.72                    | \$35.46        |
| 17      | 3/4"   | \$38.90                      | \$39.50                      | \$39.30                       | \$40.08                    | \$53.19        |
| 18      | 1"   | \$64.83                      | \$65.83                      | \$65.50                       | \$66.80                    | \$88.64        |
| 19      | 1-1/2"   | \$129.65                     | \$131.65                     | \$131.00                      | \$133.60                   | \$177.29       |
| 20      | 2"   | \$207.44                     | \$210.64                     | \$209.60                      | \$213.76                   | \$283.66       |
| 21      | 3"   | \$414.88                     | \$421.28                     | \$419.20                      | \$427.52                   | \$567.32       |
| 22      | 4"   | \$648.25                     | \$658.25                     | \$655.00                      | \$668.00                   | \$886.44       |
| 23      | 6"   | \$1,296.50                   | \$1,316.50                   | \$1,310.00                    | \$1,336.00                 | \$1,772.88     |
| 24      | 8"   | \$2,074.40                   | \$2,106.40                   | \$2,096.00                    | \$2,137.60                 | \$2,836.60     |
| 25      | 10"  | \$3,759.85                   | \$3,817.85                   | \$3,799.00                    | \$3,874.40                 | \$5,141.34     |
| 26      |  |                              |                              |                               |                            |                |
| 27      | Gallonage Charge per 1,000 Gallons                                 | \$4.97                       | \$5.05                       | \$5.02                        | \$5.11                     | \$6.78         |
| 28      |  |                              |                              |                               |                            |                |
| 29      | <b>Bulk Service (DeAnn Estates)</b>                                |                              |                              |                               |                            |                |
| 30      | All Meter Sizes (58 ERCs)  | \$1,503.94                   | \$1,527.14                   | \$1,519.60                    | \$1,549.76                 | \$2,056.54     |
| 31      |  |                              |                              |                               |                            |                |
| 32      | Gallonage Charge per 1,000 Gallons                                 | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$5.67         |
| 33      |  |                              |                              |                               |                            |                |
| 34      | <b>Flat Rate</b>   |                              |                              |                               |                            |                |
| 35      | All Meter Sizes  | \$46.64                      | \$47.37                      | \$47.13                       | \$48.06                    | \$63.78        |
| 36      | All Meter Sizes (Mid County - Tierra Verde)                        | \$93.28                      | \$94.74                      | \$94.26                       | \$96.13                    | \$127.56       |
| 37      | Cross Creek HOA (905 ERCs)   | \$42,209.20                  | \$42,869.85                  | \$42,652.65                   | \$43,494.30                | \$57,717.12    |
| 38      |  |                              |                              |                               |                            |                |
| 39      | <b>General Service/ Bulk Service (Mid County and Tierra Verde)</b> |                              |                              |                               |                            |                |
| 40      | 5/8"   | \$51.86                      | \$52.66                      | \$52.40                       | \$53.44                    | \$70.92        |
| 41      | 3/4"   | \$77.80                      | \$79.00                      | \$78.60                       | \$80.16                    | \$106.37       |
| 42      | 1"   | \$129.66                     | \$131.66                     | \$131.00                      | \$133.60                   | \$177.29       |
| 43      | 1-1/2"   | \$259.30                     | \$263.30                     | \$262.00                      | \$267.20                   | \$354.58       |
| 44      | 2"   | \$414.88                     | \$421.28                     | \$419.20                      | \$427.52                   | \$567.32       |
| 45      | 3"   | \$829.76                     | \$842.56                     | \$838.40                      | \$855.04                   | \$1,134.64     |
| 46      | 4"   | \$1,296.50                   | \$1,316.50                   | \$1,310.00                    | \$1,336.00                 | \$1,772.88     |
| 47      | 6"   | \$2,593.00                   | \$2,633.00                   | \$2,620.00                    | \$2,672.00                 | \$3,545.76     |
| 48      | 8"   | \$4,148.80                   | \$4,212.80                   | \$4,192.00                    | \$4,275.20                 | \$5,673.21     |
| 49      | 10"  | \$7,519.70                   | \$7,635.70                   | \$7,598.00                    | \$7,748.80                 | \$10,282.69    |
| 50      |  |                              |                              |                               |                            |                |
| 51      | Gallonage Charge per 1,000 Gallons                                 | \$4.97                       | \$5.05                       | \$5.02                        | \$5.11                     | \$6.78         |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida

Schedule E-2

Docket No.: 20200139-WS

Page 1 of 16

Test Year Ended: December 31, 2019

Preparer: Jared Deason

Interim [ ] Final [x]

Water [x] Sewer [ ]

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

| Line No. | (1)<br>Class/Meter Size                            | (2)                   |                                   | (3)                       | (4)                   | (5)                    | (6)                               | (7)                       | (8)                    | (9) |
|----------|--|-----------------------|-----------------------------------|---------------------------|-----------------------|------------------------|-----------------------------------|---------------------------|------------------------|-----|
|          |  | Bills                 | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Revenue     | Total Bills            | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Revenue      |     |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019             | 6.29.2018                 | 1.1.2019 to 5.30.2019 | 5.31.2019 - 12.31.2019 | 5.31.2019 - 12.31.2019            | 5.31.2019                 | 5.31.2019 - 12.31.2020 |     |
| 1        | <b>Residential - Base Charge</b>                   |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 2        | 5/8"   | 135,867               |                                   | \$10.96                   | \$1,489,103           | 190,214                |                                   | \$11.07                   | \$2,105,668            |     |
| 3        | 3/8"   |                       |                                   | \$16.44                   | \$0                   |                        |                                   | \$16.61                   | \$0                    |     |
| 4        | 1"   | 19,649                |                                   | \$27.40                   | \$538,376             | 27,508                 |                                   | \$27.68                   | \$761,428              |     |
| 5        | 1-1/2"   | 97                    |                                   | \$54.80                   | \$5,297               | 135                    |                                   | \$55.35                   | \$7,491                |     |
| 6        | 2"   | 5                     |                                   | \$87.68                   | \$402                 | 6                      |                                   | \$88.56                   | \$568                  |     |
| 7        | Total Residential Service Base Charge              | 155,617               |                                   |                           | \$2,033,178           | 217,864                |                                   |                           | \$2,875,155            |     |
| 8        | <b>Consumption Charge (per 1,000 Gallons)</b>      |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 9        | 0 - 4,000 gallons                                  |                       | 488,959                           | \$1.54                    | \$752,997             |                        | 684,543                           | \$1.56                    | \$1,067,887            |     |
| 10       | 4,001-12,000 gallons                               |                       | 453,350                           | \$2.31                    | \$1,047,238           |                        | 634,689                           | \$2.33                    | \$1,478,826            |     |
| 11       | Over 12,000 gallons                                |                       | 492,357                           | \$3.85                    | \$1,895,575           |                        | 689,300                           | \$3.89                    | \$2,681,377            |     |
| 12       | Total Residential Service Consumption              |                       | 1,434,666                         |                           | \$3,695,809           |                        | 2,008,532                         |                           | \$5,228,090            |     |
| 13       | Total Residential Service                          | 155,617               | 1,434,666                         |                           | \$5,728,988           | 217,864                | 2,008,532                         |                           | \$8,103,245            |     |
| 14       | Average Residential Bill                           |                       |                                   |                           | \$36.81               |                        |                                   |                           | \$37.19                |     |
| 15       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 16       | <b>General Service - Base Charge</b>               |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 17       | 5/8"   | 1,680                 |                                   | \$10.96                   | \$18,417              | 2,353                  |                                   | \$11.07                   | \$26,043               |     |
| 18       | 3/8"   |                       |                                   | \$16.44                   | \$0                   |                        |                                   | \$16.61                   | \$0                    |     |
| 19       | 1"   | 1,370                 |                                   | \$27.40                   | \$37,538              | 1,918                  |                                   | \$27.68                   | \$53,090               |     |
| 20       | 1-1/2"   | 718                   |                                   | \$54.80                   | \$39,319              | 1,005                  |                                   | \$55.35                   | \$55,599               |     |
| 21       | 2"   | 872                   |                                   | \$87.68                   | \$76,464              | 1,221                  |                                   | \$88.56                   | \$108,124              |     |
| 22       | 3"   | 164                   |                                   | \$175.36                  | \$28,715              | 229                    |                                   | \$177.12                  | \$40,605               |     |
| 23       | 4"   | 102                   |                                   | \$274.00                  | \$27,971              | 143                    |                                   | \$276.75                  | \$39,552               |     |
| 24       | 6"   | 19                    |                                   | \$548.00                  | \$10,503              | 27                     |                                   | \$553.50                  | \$14,852               |     |
| 25       | 8"   | 23                    |                                   | \$876.80                  | \$20,459              | 33                     |                                   | \$885.60                  | \$28,930               |     |
| 26       | 10"  | 5                     |                                   | \$1,589.20                | \$7,946               | 7                      |                                   | \$1,605.15                | \$11,236               |     |
| 27       | Total General Service Base Facility Charges        | 4,948                 |                                   |                           | \$267,333             | 6,935                  |                                   |                           | \$378,032              |     |
| 28       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 29       | <b>Consumption Charge (per 1,000 Gallons)</b>      |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 30       | General Service                                    |                       | 215,978                           | \$2.60                    | \$561,542             |                        | 302,369                           | \$2.63                    | \$795,229              |     |
| 31       | Total General Service Consumption                  |                       | 215,978                           |                           | \$561,542             |                        | 302,369                           |                           | \$795,229              |     |
| 32       | Total General Service                              | 4,948                 | 215,978                           |                           | \$828,874             | 6,935                  | 302,369                           |                           | \$1,173,261            |     |
| 33       | Average General Service Bill                       |                       |                                   |                           | \$167.51              |                        |                                   |                           | \$169.19               |     |
| 34       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 35       | <b>Private Fire Protection</b>                     |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 36       | 1-1/2"   |                       |                                   | \$4.57                    | \$0                   |                        |                                   | \$4.61                    | \$0                    |     |
| 37       | 2"   |                       |                                   | \$7.31                    | \$0                   |                        |                                   | \$7.38                    | \$0                    |     |
| 38       | 4"   | 360                   |                                   | \$22.83                   | \$8,219               | 504                    |                                   | \$23.06                   | \$11,622               |     |
| 39       | 6"   |                       |                                   | \$45.67                   | \$0                   |                        |                                   | \$46.13                   | \$0                    |     |
| 40       | 8"   | 90                    |                                   | \$73.07                   | \$6,576               | 126                    |                                   | \$73.80                   | \$9,299                |     |
| 41       | 10"  |                       |                                   | \$132.43                  | \$0                   |                        |                                   | \$133.76                  | \$0                    |     |
| 42       | Total General Service Base Facility Charges        | 450                   |                                   |                           | \$14,795              | 630                    |                                   |                           | \$20,921               |     |
| 43       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 44       | Total Private Fire Protection                      | 450                   |                                   |                           | \$14,795              | 630                    |                                   |                           | \$20,921               |     |
| 45       | Average Private Fire Protection Bill               |                       |                                   |                           | 0                     |                        |                                   |                           | \$0.00                 |     |
| 46       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 47       | Other Miscellaneous Revenues                       |                       |                                   |                           | \$150,207             |                        |                                   |                           | \$210,290              |     |
| 48       | Adjusted Test Year/ Annualized / Proposed Revenues |                       |                                   |                           | \$6,722,864           |                        |                                   |                           | \$9,507,717            |     |
| 49       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 50       | Total Per Books / Revenue Requirement              |                       |                                   |                           | 6,747,799             |                        |                                   |                           | 9,648,528              |     |
| 51       | Adjustment to remove accrued revenues per B-3, B-4 |                       |                                   |                           | 295,357               |                        |                                   |                           | (238,811)              |     |
| 52       | Adjustment to remove rate case expense surcharge   |                       |                                   |                           | 31,512                |                        |                                   |                           | 16,740                 |     |
| 53       | <b>Total Adjusted Books</b>                        |                       |                                   |                           | 6,420,930             |                        |                                   |                           | 9,870,599              |     |
| 54       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |     |
| 55       | Difference   |                       |                                   |                           | (\$301,934)           |                        |                                   |                           | \$362,882              |     |
| 56       | Percentage   |                       |                                   |                           | -4.47%                |                        |                                   |                           | 3.76%                  |     |

| Line No. | (1)<br>Class/Meter Size                            | (2)            |                                   | (3)                 | (4)                     | (5)                 | (6)            | (7)                        | (8) |
|----------|--|----------------|-----------------------------------|---------------------|-------------------------|---------------------|----------------|----------------------------|-----|
|          |  | Total Bills    | Total Billable Gallons (in 000's) | Test Year Revenue   | Present Rates Effective | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |     |
| 1        | <b>Residential - Base Charge</b>                   |                |                                   |                     |                         |                     |                |                            |     |
| 2        | 5/8"   | 326,081        |                                   | \$3,594,771         | \$11.28                 | \$3,678,194         | \$13.24        | \$4,317,312                |     |
| 3        | 3/8"   | 0              |                                   | \$0                 | \$16.92                 | \$0                 | \$19.86        | \$0                        |     |
| 4        | 1"   | 47,157         |                                   | \$1,299,804         | \$28.20                 | \$1,329,827         | \$33.11        | \$1,561,368                |     |
| 5        | 1-1/2"   | 232            |                                   | \$12,788            | \$56.40                 | \$13,085            | \$66.21        | \$15,361                   |     |
| 6        | 2"   | 11             |                                   | \$970               | \$90.24                 | \$993               | \$105.94       | \$1,165                    |     |
| 7        | Total Residential Service Base Charge              | <u>373,481</u> |                                   | <u>\$4,908,334</u>  |                         | <u>\$5,022,099</u>  |                | <u>\$5,895,207</u>         |     |
| 8        | <b>Consumption Charge (per 1,000 Gallons)</b>      |                |                                   |                     |                         |                     |                |                            |     |
| 9        | 0 - 4,000 gallons                                  |                | 1,173,502                         | \$1,820,884         | \$1.59                  | \$1,865,868         | \$1.87         | \$2,194,449                |     |
| 10       | 4,001-12,000 gallons                               |                | 1,088,039                         | \$2,526,064         | \$2.37                  | \$2,578,652         | \$2.78         | \$3,024,748                |     |
| 11       | Over 12,000 gallons                                |                | 1,181,657                         | \$4,576,951         | \$3.96                  | \$4,679,362         | \$4.65         | \$5,494,705                |     |
| 12       | Total Residential Service Consumption              |                | <u>3,443,198</u>                  | <u>\$8,923,899</u>  |                         | <u>\$9,123,882</u>  |                | <u>\$10,713,902</u>        |     |
| 13       | Total Residential Service                          | <u>373,481</u> | <u>3,443,198</u>                  | <u>\$13,832,233</u> |                         | <u>\$14,145,981</u> |                | <u>\$16,609,109</u>        |     |
| 14       | Average Residential Bill                           |                |                                   | <u>\$37.04</u>      |                         | <u>\$37.88</u>      |                | <u>\$44.47</u>             |     |
| 15       |  |                |                                   |                     |                         |                     |                |                            |     |
| 16       | <b>General Service - Base Charge</b>               |                |                                   |                     |                         |                     |                |                            |     |
| 17       | 5/8"   | 4,033          |                                   | \$44,460            | \$11.28                 | \$45,492            | \$13.24        | \$53,397                   |     |
| 18       | 3/8"   | 0              |                                   | \$0                 | \$16.92                 | \$0                 | \$19.86        | \$0                        |     |
| 19       | 1"   | 3,288          |                                   | \$90,628            | \$28.20                 | \$92,722            | \$33.11        | \$108,866                  |     |
| 20       | 1-1/2"   | 1,722          |                                   | \$94,918            | \$56.40                 | \$97,121            | \$66.21        | \$114,014                  |     |
| 21       | 2"   | 2,093          |                                   | \$184,589           | \$90.24                 | \$188,872           | \$105.94       | \$221,732                  |     |
| 22       | 3"   | 393            |                                   | \$69,320            | \$180.48                | \$70,929            | \$211.88       | \$83,269                   |     |
| 23       | 4"   | 245            |                                   | \$67,523            | \$282.00                | \$69,090            | \$331.06       | \$81,110                   |     |
| 24       | 6"   | 46             |                                   | \$25,356            | \$564.00                | \$25,944            | \$662.12       | \$30,458                   |     |
| 25       | 8"   | 56             |                                   | \$49,388            | \$902.40                | \$50,534            | \$1,059.39     | \$59,326                   |     |
| 26       | 10"  | 12             |                                   | \$19,182            | \$1,635.60              | \$19,627            | \$1,920.14     | \$23,042                   |     |
| 27       | Total General Service Base Facility Charges        | <u>11,888</u>  |                                   | <u>\$645,364</u>    |                         | <u>\$660,331</u>    |                | <u>\$775,212</u>           |     |
| 28       |  |                |                                   |                     |                         |                     |                |                            |     |
| 29       | <b>Consumption Charge (per 1,000 Gallons)</b>      |                |                                   |                     |                         |                     |                |                            |     |
| 30       | General Service                                    |                | 518,346                           | \$1,356,771         | \$2.68                  | \$1,389,167         | \$3.15         | \$1,632,790                |     |
| 31       | Total General Service Consumption                  |                | <u>518,346</u>                    | <u>\$1,356,771</u>  |                         | <u>\$1,389,167</u>  |                | <u>\$1,632,790</u>         |     |
| 32       | Total General Service                              | <u>11,888</u>  | <u>518,346</u>                    | <u>\$2,002,135</u>  |                         | <u>\$2,049,498</u>  |                | <u>\$2,408,002</u>         |     |
| 33       | Average General Service Bill                       |                |                                   | <u>\$168.42</u>     |                         | <u>\$172.40</u>     |                | <u>\$202.56</u>            |     |
| 34       |  |                |                                   |                     |                         |                     |                |                            |     |
| 35       | <b>Private Fire Protection</b>                     |                |                                   |                     |                         |                     |                |                            |     |
| 36       | 1-1/2"   | 0              |                                   | \$0                 | \$4.70                  | \$0                 | \$5.52         | \$0                        |     |
| 37       | 2"   | 0              |                                   | \$0                 | \$7.52                  | \$0                 | \$8.83         | \$0                        |     |
| 38       | 4"   | 864            |                                   | \$19,841            | \$23.50                 | \$20,304            | \$27.59        | \$23,838                   |     |
| 39       | 6"   | 0              |                                   | \$0                 | \$47.00                 | \$0                 | \$55.18        | \$0                        |     |
| 40       | 8"   | 216            |                                   | \$15,875            | \$75.20                 | \$16,243            | \$88.28        | \$19,068                   |     |
| 41       | 10"  | 0              |                                   | \$0                 | \$136.30                | \$0                 | \$160.01       | \$0                        |     |
| 42       | Total General Service Base Facility Charges        | <u>1,080</u>   |                                   | <u>\$35,716</u>     |                         | <u>\$36,547</u>     |                | <u>\$42,906</u>            |     |
| 43       |  |                |                                   |                     |                         |                     |                |                            |     |
| 44       | Total Private Fire Protection                      | <u>1,080</u>   |                                   | <u>\$35,716</u>     |                         | <u>\$36,547</u>     |                | <u>\$42,906</u>            |     |
| 45       | Average Private Fire Protection Bill               |                |                                   | <u>33.0705</u>      |                         | <u>\$33.84</u>      |                | <u>\$39.73</u>             |     |
| 46       |  |                |                                   |                     |                         |                     |                |                            |     |
| 47       | Other Miscellaneous Revenues                       |                |                                   | \$360,497           |                         | \$360,497           |                | \$360,497                  |     |
| 48       | Adjusted Test Year/ Annualized / Proposed Revenues |                |                                   | <u>\$16,230,581</u> |                         | <u>\$16,592,524</u> |                | <u>\$19,420,515</u>        |     |
| 49       |  |                |                                   |                     |                         |                     |                |                            |     |
| 50       | Total Per Books / Revenue Requirement              |                |                                   | \$16,396,326        |                         | \$16,396,326        |                | 19,416,372                 |     |
| 51       | Adjustment to remove accrued revenues per B-3, B-4 |                |                                   | \$56,545            |                         | \$56,545            |                |                            |     |
| 52       | Adjustment to remove rate case expense surcharge   |                |                                   | \$48,253            |                         | \$48,253            |                |                            |     |
| 53       | <b>Total Adjusted Books / Proposed Revenues</b>    |                |                                   | <u>16,291,528</u>   |                         | <u>16,291,528</u>   |                | <u>\$19,416,372</u>        |     |
| 54       |  |                |                                   |                     |                         |                     |                |                            |     |
| 55       | Difference   |                |                                   | <u>\$60,947</u>     |                         |                     |                | <u>(\$4,143)</u>           |     |
| 56       | Percentage   |                |                                   | <u>0.37%</u>        |                         |                     |                | <u>-0.02%</u>              |     |



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

| Line No. | (1)<br>Class/Meter Size                                   | (2)  | (3)   | (4)  | (5)                                 | (6)   | (7)                           |
|----------|---|--|---|--|-------------------------------------|---|-------------------------------|
|          |   | Test Year Revenue<br>1.1.2019 to 5.30.2019 | Test Year Revenue<br>5.31.2019 - 10.04.2019 | Test Year Revenue<br>10.05.2019 - 12.31.2019 | Test Year Revenue<br>Jan - Dec 2019 | Annualized Revenues<br>Based on Rates<br>Eff. 5.31.2020 | Revenues at<br>Proposed Rates |
| 1        |   |  |   |  |                                     |   |                               |
| 2        | <b>Total Residential Service</b>                          | <b>\$5,990,764</b>                         | <b>\$4,834,230</b>                          | <b>\$3,569,667</b>                           | <b>\$14,394,660</b>                 | <b>\$14,714,111</b>                                     | <b>\$19,531,047</b>           |
| 3        |   |  |   |  |                                     |   |                               |
| 4        |   |  |   |  |                                     |   |                               |
| 5        | <b>Total Reuse Residential Service</b>                    | <b>\$142,540</b>                           | <b>\$114,032</b>                            | <b>\$85,524</b>                              | <b>\$342,097</b>                    | <b>\$346,664</b>  | <b>\$459,935</b>              |
| 6        |   |  |   |  |                                     |   |                               |
| 7        |   |  |   |  |                                     |   |                               |
| 8        | <b>Total General Service</b>                              | <b>\$1,986,638</b>                         | <b>\$1,614,482</b>                          | <b>\$1,204,136</b>                           | <b>\$4,805,257</b>                  | <b>\$4,906,505</b>                                      | <b>\$6,510,389</b>            |
| 9        |   |  |   |  |                                     |   |                               |
| 10       |   |  |   |  |                                     |   |                               |
| 11       | <b>Test Year/ Annualized / Proposed Revenues</b>          | <b>\$8,119,943</b>                         | <b>\$6,562,745</b>                          | <b>\$4,859,327</b>                           | <b>\$19,542,014</b>                 | <b>\$19,967,280</b>                                     | <b>\$26,501,371</b>           |
| 12       |   |  |   |  |                                     |   |                               |
| 13       |   |  |   |  |                                     |   |                               |
| 14       | <b>Other Miscellaneous Revenues</b>                       | <b>\$137,878</b>                           | <b>\$110,302</b>                            | <b>\$82,727</b>                              | <b>\$330,906</b>                    | <b>\$330,906</b>  | <b>\$330,906</b>              |
| 15       |   |  |   |  |                                     |   |                               |
| 16       | <b>Adjusted Test Year/ Annualized / Proposed Revenues</b> | <b>\$8,257,820</b>                         | <b>\$6,673,047</b>                          | <b>\$4,942,054</b>                           | <b>\$19,872,920</b>                 | <b>\$20,298,186</b>                                     | <b>\$26,832,277</b>           |
| 17       |   |  |   |  |                                     |   |                               |
| 18       | Total Per Books   | 8,805,061                                  | 6,820,530                                   | 5,214,939                                    | 20,840,530                          | 20,840,530  |                               |
| 19       | Adjustment to remove accrued revenues per B-3, B-4        | 16,277                                     | (54,943)                                    | 113,194                                      | 74,528                              | 74,528  |                               |
| 20       | Adjustment to remove AFPI                                 | 303,193                                    | 162,240                                     | 260,204                                      | 725,636                             | 725,636   |                               |
| 21       | Adjustment to remove Guaranteed Rev                       | 7,337                                      | 5,781                                       | 4,222  | 17,340                              | 17,340  |                               |
| 22       | Adjustment to remove Surcharge                            | 33,597                                     | 15,672                                      | 7,233  | 56,502                              | 56,502  |                               |
| 23       | <b>Total Adjusted Books/ Revenue Requirement</b>          | <b>8,444,658</b>                           | <b>6,691,779</b>                            | <b>4,830,087</b>                             | <b>19,966,524</b>                   | <b>19,966,524</b>                                       | <b>26,827,569</b>             |
| 24       |   |  |   |  |                                     |   |                               |
| 25       | Difference  | \$186,837                                  | \$18,733                                    | (\$111,967)                                  | \$93,603                            |   | (\$4,709)                     |
| 26       | Percentage  | 2.21%                                      | 0.28%                                       | -2.32%                                       | 0.47%                               |   | -0.02%                        |

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   |                                   | (3)                       |                       | (4)                    |                                   | (5)                       |                        | (6)         |                                   | (7)                       |                        | (8) |  | (9) |  |
|----------|--|-----------------------|-----------------------------------|---------------------------|-----------------------|------------------------|-----------------------------------|---------------------------|------------------------|-------------|-----------------------------------|---------------------------|------------------------|-----|--|-----|--|
|          |  | Bills                 | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Revenue     | Total Bills            | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Revenue      | Total Bills | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Revenue      |     |  |     |  |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019             | 6.29.2018                 | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019            | 5.31.2019                 | 5.31.2019 - 10.04.2019 | 5.31.2019   | 5.31.2019                         | 5.31.2019                 | 5.31.2019 - 10.04.2019 |     |  |     |  |
| 1        | <b>Residential - Base Charge</b>                 |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 2        | Flat Rate  |                       | 8,095                             | \$46.64                   | \$377,551             | 6,476                  |                                   | \$47.37                   |                        |             |                                   | \$306,768                 |                        |     |  |     |  |
| 3        | 5/8"   |                       | 91,169                            | \$25.93                   | \$2,364,016           | 72,935                 |                                   | \$26.33                   |                        |             |                                   | \$1,920,387               |                        |     |  |     |  |
| 4        | 3/4"   |                       | 171                               | \$25.93                   | \$4,430               | 137                    |                                   | \$26.33                   |                        |             |                                   | \$3,598                   |                        |     |  |     |  |
| 5        | 1"   |                       | 11,340                            | \$25.93                   | \$294,035             | 9,072                  |                                   | \$26.33                   |                        |             |                                   | \$238,857                 |                        |     |  |     |  |
| 6        | Total Residential Service Base Charge            |                       | <u>110,775</u>                    |                           | <u>\$3,040,032</u>    | <u>88,620</u>          |                                   |                           |                        |             |                                   | <u>\$2,469,611</u>        |                        |     |  |     |  |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 8        | Residential Service                              |                       | 477,641                           | \$4.15                    | \$1,982,209           | 382,113                |                                   | \$4.21                    |                        |             |                                   | \$1,608,694               |                        |     |  |     |  |
| 9        | Total Residential Service Consumption            |                       | <u>477,641</u>                    |                           | <u>\$1,982,209</u>    | <u>382,113</u>         |                                   |                           |                        |             |                                   | <u>\$1,608,694</u>        |                        |     |  |     |  |
| 10       | Total Residential Service                        |                       | <u>110,775</u>                    |                           | <u>\$5,022,242</u>    | <u>88,620</u>          |                                   |                           |                        |             |                                   | <u>\$4,078,305</u>        |                        |     |  |     |  |
| 11       | Average Residential Bill                         |                       |                                   |                           | <u>\$45.34</u>        |                        |                                   |                           |                        |             |                                   | <u>\$46.02</u>            |                        |     |  |     |  |
| 12       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 13       | <b>Residential - Reuse</b>                       |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 14       | 5/8"   |                       | 4,104                             | \$7.82                    | \$32,091              | 3,283                  |                                   | \$7.82                    |                        |             |                                   | \$25,673                  |                        |     |  |     |  |
| 15       | 1"   |                       | 5                                 | \$7.82                    | \$39                  | 4                      |                                   | \$7.82                    |                        |             |                                   | \$31                      |                        |     |  |     |  |
| 16       | 1-1/2"   |                       |                                   | \$7.82                    | \$0                   |                        |                                   | \$7.82                    |                        |             |                                   | \$0                       |                        |     |  |     |  |
| 17       | 2"   |                       | 25                                | \$7.82                    | \$199                 | 20                     |                                   | \$7.82                    |                        |             |                                   | \$159                     |                        |     |  |     |  |
| 18       | Total Residential Reuse Service Base Charge      |                       | <u>4,134</u>                      |                           | <u>\$32,329</u>       | <u>3,307</u>           |                                   |                           |                        |             |                                   | <u>\$25,863</u>           |                        |     |  |     |  |
| 19       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 20       | Residential Reuse Service                        |                       | 74,467                            | \$1.48                    | \$110,211             | 59,574                 |                                   | \$1.48                    |                        |             |                                   | \$88,169                  |                        |     |  |     |  |
| 21       | Total Residential Reuse Service Consumption      |                       | <u>74,467</u>                     |                           | <u>\$110,211</u>      | <u>59,574</u>          |                                   |                           |                        |             |                                   | <u>\$88,169</u>           |                        |     |  |     |  |
| 22       | Total Reuse Residential Service                  |                       | <u>4,134</u>                      |                           | <u>\$142,540</u>      | <u>3,307</u>           |                                   |                           |                        |             |                                   | <u>\$114,032</u>          |                        |     |  |     |  |
| 23       | Average Residential Reuse Bill                   |                       |                                   |                           | <u>\$34.48</u>        |                        |                                   |                           |                        |             |                                   | <u>\$34.48</u>            |                        |     |  |     |  |
| 24       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 25       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 26       | <b>General Service - Base Charge</b>             |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 27       | Flat Rate  |                       | 745                               | \$46.64                   | \$34,747              | 596                    |                                   | \$47.37                   |                        |             |                                   | \$28,233                  |                        |     |  |     |  |
| 28       | 5/8"   |                       | 1,033                             | \$25.93                   | \$26,784              | 826                    |                                   | \$26.33                   |                        |             |                                   | \$21,757                  |                        |     |  |     |  |
| 29       | 3/4"   |                       | 5                                 | \$38.90                   | \$195                 | 4                      |                                   | \$39.50                   |                        |             |                                   | \$158                     |                        |     |  |     |  |
| 30       | 1"   |                       | 598                               | \$64.83                   | \$38,790              | 479                    |                                   | \$65.83                   |                        |             |                                   | \$31,511                  |                        |     |  |     |  |
| 31       | 1-1/2"   |                       | 707                               | \$129.65                  | \$91,619              | 565                    |                                   | \$131.65                  |                        |             |                                   | \$74,426                  |                        |     |  |     |  |
| 32       | 2"   |                       | 747                               | \$207.44                  | \$154,975             | 598                    |                                   | \$210.64                  |                        |             |                                   | \$125,893                 |                        |     |  |     |  |
| 33       | 3"   |                       | 154                               | \$414.88                  | \$63,961              | 123                    |                                   | \$421.28                  |                        |             |                                   | \$51,958                  |                        |     |  |     |  |
| 34       | 4"   |                       | 83                                | \$648.25                  | \$53,481              | 66                     |                                   | \$658.25                  |                        |             |                                   | \$43,445                  |                        |     |  |     |  |
| 35       | 6"   |                       | 14                                | \$1,296.50                | \$18,367              | 11                     |                                   | \$1,316.50                |                        |             |                                   | \$14,920                  |                        |     |  |     |  |
| 36       | 8"   |                       | 18                                | \$2,074.40                | \$38,031              | 15                     |                                   | \$2,106.40                |                        |             |                                   | \$30,894                  |                        |     |  |     |  |
| 37       | 10"  |                       | 5                                 | \$3,759.85                | \$18,799              | 4                      |                                   | \$3,817.85                |                        |             |                                   | \$15,271                  |                        |     |  |     |  |
| 38       | Total General Service Base Facility Charges      |                       | <u>4,109</u>                      |                           | <u>\$539,747</u>      | <u>3,287</u>           |                                   |                           |                        |             |                                   | <u>\$438,465</u>          |                        |     |  |     |  |
| 39       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 40       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 41       | General Service                                  |                       | 148,016                           | \$4.97                    | \$735,639             | 118,413                |                                   | \$5.05                    |                        |             |                                   | \$597,984                 |                        |     |  |     |  |
| 42       | Total General Service Consumption                |                       | <u>148,016</u>                    |                           | <u>\$735,639</u>      | <u>118,413</u>         |                                   |                           |                        |             |                                   | <u>\$597,984</u>          |                        |     |  |     |  |
| 43       | Total General Service                            |                       | <u>4,109</u>                      |                           | <u>\$1,275,386</u>    | <u>3,287</u>           |                                   |                           |                        |             |                                   | <u>\$1,036,449</u>        |                        |     |  |     |  |
| 44       | Average General Service Bill                     |                       |                                   |                           | <u>\$310.38</u>       |                        |                                   |                           |                        |             |                                   | <u>\$315.29</u>           |                        |     |  |     |  |
| 45       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 46       |  |                       |                                   |                           |                       |                        |                                   |                           |                        |             |                                   |                           |                        |     |  |     |  |
| 47       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                                   |                           | <u>\$6,440,168</u>    |                        |                                   |                           |                        |             |                                   | <u>\$5,228,787</u>        |                        |     |  |     |  |

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       |   | (3)                                     | (4)  | (5)  | (6)                           | (7)   | (8)                                    |
|----------|--|---|---|---|--|--|-------------------------------|---|--|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total Billable<br>Gallons (in<br>000's) | Test Year<br>Rates Effective<br>10.05.2019 | Test Year<br>Revenue<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec 2019 | Total Billable<br>Gallons (in<br>000's)<br>Jan - Dec 2019 | Test Year<br>Revenue<br>Jan - Dec 2019 |
| 1        | <b>Residential - Base Charge</b>                 |   |   |   |  |  |                               |   |  |
| 2        | Flat Rate  | 4,857                                     |   |   | \$47.13                                    | \$228,910  | 19,428                        |   | \$913,229                              |
| 3        | 5/8"   | 54,702                                    |   |   | \$26.20                                    | \$1,433,179  | 218,806                       |   | \$5,717,583                            |
| 4        | 3/4"   | 103                                       |   |   | \$26.20                                    | \$2,686  | 410                           |   | \$10,714                               |
| 5        | 1"   | 6,804                                     |   |   | \$26.20                                    | \$178,258  | 27,215                        |   | \$711,151                              |
| 6        | Total Residential Service Base Charge            | <u>66,465</u>                             |   |   |  | <u>\$1,843,033</u>                                 | <u>265,859</u>                |   | <u>\$7,352,677</u>                     |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |   |   |  |  |                               |   |  |
| 8        | Residential Service                              |   | 286,585                                   |   | \$4.19                                     | \$1,200,789  |                               | 1,146,338   | \$4,791,693                            |
| 9        | Total Residential Service Consumption            |   | <u>286,585</u>                            |   |  | <u>\$1,200,789</u>                                 |                               | <u>1,146,338</u>  | <u>\$4,791,693</u>                     |
| 10       | Total Residential Service                        | <u>66,465</u>                             | <u>286,585</u>                            |   |  | <u>\$3,043,823</u>                                 | <u>265,859</u>                | <u>1,146,338</u>  | <u>\$12,144,370</u>                    |
| 11       | Average Residential Bill                         |   |   |   |  | <u>\$45.80</u>                                     |                               |   | <u>\$45.68</u>                         |
| 12       |  |   |   |   |  |  |                               |   |  |
| 13       | <b>Residential - Reuse</b>                       |   |   |   |  |  |                               |   |  |
| 14       | 5/8"   | 2,462                                     |   |   | \$7.82                                     | \$19,255   | 9,849                         |   | \$77,019                               |
| 15       | 1"   | 3   |   |   | \$7.82                                     | \$23   | 12                            |   | \$94                                   |
| 16       | 1-1/2"   |   |   |   | \$7.82                                     | \$0  | 0                             |   | \$0                                    |
| 17       | 2"   | 15  |   |   | \$7.82                                     | \$119  | 61                            |   | \$477                                  |
| 18       | Total Residential Reuse Service Base Charge      | <u>2,481</u>                              |   |   |  | <u>\$19,398</u>                                    | <u>9,922</u>                  |   | <u>\$77,590</u>                        |
| 19       | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |   |   |  |  |                               |   |  |
| 20       | Residential Reuse Service                        |   | 44,680                                    |   | \$1.48                                     | \$66,127   |                               | 178,721   | \$264,507                              |
| 21       | Total Residential Reuse Service Consumption      |   | <u>44,680</u>                             |   |  | <u>\$66,127</u>                                    |                               | <u>178,721</u>  | <u>\$264,507</u>                       |
| 22       | Total Reuse Residential Service                  | <u>2,481</u>                              | <u>44,680</u>                             |   |  | <u>\$85,524</u>                                    | <u>9,922</u>                  | <u>178,721</u>  | <u>\$342,097</u>                       |
| 23       | Average Residential Reuse Bill                   |   |   |   |  | <u>\$34.48</u>                                     |                               |   | <u>\$34.48</u>                         |
| 24       |  |   |   |   |  |  |                               |   |  |
| 25       |  |   |   |   |  |  |                               |   |  |
| 26       | <b>General Service - Base Charge</b>             |   |   |   |  |  |                               |   |  |
| 27       | Flat Rate  | 447                                       |   |   | \$47.13                                    | \$21,067   | 1,788                         |   | \$84,046                               |
| 28       | 5/8"   | 620                                       |   |   | \$26.20                                    | \$16,237   | 2,479                         |   | \$64,778                               |
| 29       | 3/4"   | 3   |   |   | \$39.30                                    | \$118  | 12                            |   | \$470                                  |
| 30       | 1"   | 359                                       |   |   | \$65.50                                    | \$23,515   | 1,436                         |   | \$93,815                               |
| 31       | 1-1/2"   | 424                                       |   |   | \$131.00                                   | \$55,544   | 1,696                         |   | \$221,589                              |
| 32       | 2"   | 448                                       |   |   | \$209.60                                   | \$93,953   | 1,793                         |   | \$374,821                              |
| 33       | 3"   | 93  |   |   | \$419.20                                   | \$38,776   | 370                           |   | \$154,695                              |
| 34       | 4"   | 50  |   |   | \$655.00                                   | \$32,423   | 198                           |   | \$129,348                              |
| 35       | 6"   | 9   |   |   | \$1,310.00                                 | \$11,135   | 34                            |   | \$44,422                               |
| 36       | 8"   | 11  |   |   | \$2,096.00                                 | \$23,056   | 44                            |   | \$91,981                               |
| 37       | 10"  | 3   |   |   | \$3,799.00                                 | \$11,397   | 12                            |   | \$45,468                               |
| 38       | Total General Service Base Facility Charges      | <u>2,466</u>                              |   |   |  | <u>\$327,221</u>                                   | <u>9,862</u>                  |   | <u>\$1,305,433</u>                     |
| 39       |  |   |   |   |  |  |                               |   |  |
| 40       | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |   |   |  |  |                               |   |  |
| 41       | General Service                                  |   | 88,810                                    |   | \$5.02                                     | \$445,824  |                               | 355,238   | \$1,779,446                            |
| 42       | Total General Service Consumption                |   | <u>88,810</u>                             |   |  | <u>\$445,824</u>                                   |                               | <u>355,238</u>  | <u>\$1,779,446</u>                     |
| 43       | Total General Service                            | <u>2,466</u>                              | <u>88,810</u>                             |   |  | <u>\$773,044</u>                                   | <u>9,862</u>                  | <u>355,238</u>  | <u>\$3,084,879</u>                     |
| 44       | Average General Service Bill                     |   |   |   |  | <u>\$313.54</u>                                    |                               |   | <u>\$312.80</u>                        |
| 45       |  |   |   |   |  |  |                               |   |  |
| 46       |  |   |   |   |  |  |                               |   |  |
| 47       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |   |   |  | <u>\$3,902,391</u>                                 |                               |   | <u>\$15,571,346</u>                    |

| Line No.                                      | Class/Meter Size                                 | (1) | (2)                     | (3)                 | (4)            | (5)                        |
|---|--|-----|-------------------------|---------------------|----------------|----------------------------|
|   |  |     | Present Rates Effective | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| <b>Residential - Base Charge</b>              |  |     |                         |                     |                |                            |
| 2   | Flat Rate  |     | \$48.06                 | \$933,710           | \$63.78        | \$1,239,118                |
| 3   | 5/8"   |     | \$26.72                 | \$5,846,496         | \$35.46        | \$7,758,861                |
| 4   | 3/4"   |     | \$26.72                 | \$10,955            | \$35.46        | \$14,539                   |
| 5   | 1"   |     | \$26.72                 | \$727,185           | \$35.46        | \$965,044                  |
| 6   | Total Residential Service Base Charge            |     |                         | <u>\$7,518,346</u>  |                | <u>\$9,977,561</u>         |
| <b>Consumption Charge (per 1,000 Gallons)</b> |  |     |                         |                     |                |                            |
| 8   | Residential Service                              |     | \$4.27                  | \$4,894,863         | \$5.67         | \$6,499,736                |
| 9   | Total Residential Service Consumption            |     |                         | <u>\$4,894,863</u>  |                | <u>\$6,499,736</u>         |
| 10  | Total Residential Service                        |     |                         | <u>\$12,413,209</u> |                | <u>\$16,477,298</u>        |
| 11  | Average Residential Bill                         |     |                         | <u>\$46.69</u>      |                | <u>\$61.98</u>             |
| <b>Residential - Reuse</b>                    |  |     |                         |                     |                |                            |
| 14  | 5/8"   |     | \$7.92                  | \$78,004            | \$10.51        | \$103,513                  |
| 15  | 1"   |     | \$7.92                  | \$95                | \$10.51        | \$126                      |
| 16  | 1-1/2"   |     | \$7.92                  | \$0                 | \$10.51        | \$0                        |
| 17  | 2"   |     | \$7.92                  | \$483               | \$10.51        | \$641                      |
| 18  | Total Residential Reuse Service Base Charge      |     |                         | <u>\$78,582</u>     |                | <u>\$104,280</u>           |
| <b>Consumption Charge (per 1,000 Gallons)</b> |  |     |                         |                     |                |                            |
| 20  | Residential Reuse Service                        |     | \$1.50                  | \$268,082           | \$1.99         | \$355,655                  |
| 21  | Total Residential Reuse Service Consumption      |     |                         | <u>\$268,082</u>    |                | <u>\$355,655</u>           |
| 22  | Total Reuse Residential Service                  |     |                         | <u>\$346,664</u>    |                | <u>\$459,935</u>           |
| 23  | Average Residential Reuse Bill                   |     |                         | <u>\$34.94</u>      |                | <u>\$46.36</u>             |
| <b>General Service - Base Charge</b>          |  |     |                         |                     |                |                            |
| 27  | Flat Rate  |     | \$48.06                 | \$85,931            | \$63.78        | \$114,039                  |
| 28  | 5/8"   |     | \$26.72                 | \$66,239            | \$35.46        | \$87,905                   |
| 29  | 3/4"   |     | \$40.08                 | \$481               | \$53.19        | \$638                      |
| 30  | 1"   |     | \$66.80                 | \$95,925            | \$88.64        | \$127,287                  |
| 31  | 1-1/2"   |     | \$133.60                | \$226,586           | \$177.29       | \$300,684                  |
| 32  | 2"   |     | \$213.76                | \$383,272           | \$283.66       | \$508,602                  |
| 33  | 3"   |     | \$427.52                | \$158,182           | \$567.32       | \$209,908                  |
| 34  | 4"   |     | \$668.00                | \$132,264           | \$886.44       | \$175,515                  |
| 35  | 6"   |     | \$1,336.00              | \$45,424            | \$1,772.88     | \$60,278                   |
| 36  | 8"   |     | \$2,137.60              | \$94,054            | \$2,836.60     | \$124,810                  |
| 37  | 10"  |     | \$3,874.40              | \$46,493            | \$5,141.34     | \$61,696                   |
| 38  | Total General Service Base Facility Charges      |     |                         | <u>\$1,334,851</u>  |                | <u>\$1,771,363</u>         |
| <b>Consumption Charge (per 1,000 Gallons)</b> |  |     |                         |                     |                |                            |
| 41  | General Service                                  |     | \$5.11                  | \$1,815,266         | \$6.78         | \$2,408,514                |
| 42  | Total General Service Consumption                |     |                         | <u>\$1,815,266</u>  |                | <u>\$2,408,514</u>         |
| 43  | Total General Service                            |     |                         | <u>\$3,150,117</u>  |                | <u>\$4,179,877</u>         |
| 44  | Average General Service Bill                     |     |                         | <u>\$319.42</u>     |                | <u>\$423.84</u>            |
| 47  | <b>Test Year/ Annualized / Proposed Revenues</b> |     |                         | <u>\$15,909,990</u> |                | <u>\$21,117,110</u>        |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Tierra Verde

Schedule E-2

Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

Preparer: Jared Deason

Interim [ ] Final [x]

Water [ ] Sewer [x]

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                               | (3)   | (4)                             | (5)  | (6)                                      | (7)  | (8)                             | (9)   |
|----------|--|-----------------------------------|---|---------------------------------|--|--|--|---------------------------------|---|
|          |  | Bills<br>1.1.2019 to<br>5.30.2019 | Total<br>Gallons (in)<br>1.1.2019 to<br>5.30.2019 | Test Year<br>Rates<br>6.29.2018 | Test Year<br>Test Year<br>1.1.2019 to<br>5.30.2019 | Total Bills<br>5.31.2019 -<br>10.04.2019 | Total<br>Gallons (in)<br>5.31.2019 -<br>10.04.2019 | Test Year<br>Rates<br>5.31.2019 | Test Year<br>Test Year<br>5.31.2019 -<br>10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                                   |   |                                 |  |  |  |                                 |   |
| 2        | Flat Rate  | 2,423                             |   | \$93.28                         | \$225,971  | 1,938                                    |  | \$94.74                         | \$183,606   |
| 3        | 5/8"   |                                   |   | \$51.86                         | \$0  |  |  | \$52.66                         | \$0   |
| 4        | 3/4"   |                                   |   | \$51.86                         | \$0  |  |  | \$52.66                         | \$0   |
| 5        | 1"   |                                   |   | \$51.86                         | \$0  |  |  | \$52.66                         | \$0   |
| 6        | Total Residential Service Base Charge            | <u>2,423</u>                      |   |                                 | <u>\$225,971</u>                                   | <u>1,938</u>                             |  |                                 | <u>\$183,606</u>                                    |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                   |   |                                 |  |  |  |                                 |   |
| 8        | Residential Service                              |                                   |   | \$4.15                          | \$0  |  |  | \$4.21                          | \$0   |
| 9        | Total Residential Service Consumption            |                                   | 0   |                                 | \$0  |  | 0  |                                 | \$0   |
| 10       | Total Residential Service                        | <u>2,423</u>                      | <u>0</u>  |                                 | <u>\$225,971</u>                                   | <u>1,938</u>                             | <u>0</u>   |                                 | <u>\$183,606</u>                                    |
| 11       | Average Residential Bill                         |                                   |   |                                 | <u>\$93.28</u>                                     |  |  |                                 | <u>\$94.74</u>                                      |
| 12       |  |                                   |   |                                 |  |  |  |                                 |   |
| 13       | <b>General Service - Base Charge</b>             |                                   |   |                                 |  |  |  |                                 |   |
| 14       | Flat Rate  |                                   |   | \$93.28                         | \$0  |  |  | \$94.74                         | \$0   |
| 15       | 5/8"   |                                   |   | \$51.86                         | \$0  |  |  | \$52.66                         | \$0   |
| 16       | 3/4"   |                                   |   | \$77.80                         | \$0  |  |  | \$79.00                         | \$0   |
| 17       | 1"   | 121                               |   | \$129.66                        | \$15,667   | 97                                       |  | \$131.66                        | \$12,727  |
| 18       | 1-1/2"   | 68                                |   | \$259.30                        | \$17,611   | 54                                       |  | \$263.30                        | \$14,306  |
| 19       | 2"   | 111                               |   | \$414.88                        | \$46,155   | 89                                       |  | \$421.28                        | \$37,494  |
| 20       | 3"   |                                   |   | \$829.76                        | \$0  |  |  | \$842.56                        | \$0   |
| 21       | 4"   | 3                                 |   | \$1,296.50                      | \$4,322  | 3  |  | \$1,316.50                      | \$3,511   |
| 22       | 6"   | 6                                 |   | \$2,593.00                      | \$15,126   | 5  |  | \$2,633.00                      | \$12,287  |
| 23       | 8"   | 3                                 |   | \$4,148.80                      | \$10,372   | 2  |  | \$4,212.80                      | \$8,426   |
| 24       | 10"  | 0                                 |   | \$7,519.70                      | \$0  |  |  | \$7,635.70                      | \$0   |
| 25       | Total General Service Base Facility Charges      | <u>312</u>                        |   |                                 | <u>\$109,253</u>                                   | <u>249</u>                               |  |                                 | <u>\$88,751</u>                                     |
| 26       |  |                                   |   |                                 |  |  |  |                                 |   |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                   |   |                                 |  |  |  |                                 |   |
| 28       | General Service                                  |                                   | 26,238  | \$4.97                          | \$130,405  |  | 20,991   | \$5.05                          | \$106,003   |
| 29       | Total General Service Consumption                |                                   | <u>26,238</u>                                     |                                 | <u>\$130,405</u>                                   |  | <u>20,991</u>                                      |                                 | <u>\$106,003</u>                                    |
| 30       | Total General Service                            | <u>312</u>                        | <u>26,238</u>                                     |                                 | <u>\$239,657</u>                                   | <u>249</u>                               | <u>20,991</u>                                      |                                 | <u>\$194,753</u>                                    |
| 31       | Average General Service Bill                     |                                   |   |                                 | <u>\$768.95</u>                                    |  |  |                                 | <u>\$781.10</u>                                     |
| 32       |  |                                   |   |                                 |  |  |  |                                 |   |
| 33       |  |                                   |   |                                 |  |  |  |                                 |   |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |                                   |   |                                 | <u>\$465,628</u>                                   |  |  |                                 | <u>\$378,360</u>                                    |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Tierra Verde

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

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Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)  | (4)                              | (5)                                     | (6)                              | (7)                                       | (8)                            |
|----------|--|---|--|----------------------------------|---|----------------------------------|---|--------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2019 |
| 1        | <b>Residential - Base Charge</b>                 |   |  |                                  |   |                                  |   |                                |
| 2        | Flat Rate  | 1,454                                     |  | \$94.26                          | \$137,007                               | 5,814                            |   | \$546,584                      |
| 3        | 5/8"   |   |  | \$52.39                          | \$0                                     | 0                                |   | \$0                            |
| 4        | 3/4"   |   |  | \$52.39                          | \$0                                     | 0                                |   | \$0                            |
| 5        | 1"   |   |  | \$52.39                          | \$0                                     | 0                                |   | \$0                            |
| 6        | Total Residential Service Base Charge            | <u>1,454</u>                              |  |                                  | <u>\$137,007</u>                        | <u>5,814</u>                     |   | <u>\$546,584</u>               |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |
| 8        | Residential Service                              |   |  | \$4.19                           | \$0                                     |                                  | 0   | \$0                            |
| 9        | Total Residential Service Consumption            |   | 0  |                                  | \$0                                     |                                  | 0   | \$0                            |
| 10       | Total Residential Service                        | <u>1,454</u>                              | <u>0</u>   |                                  | <u>\$137,007</u>                        | <u>5,814</u>                     | <u>0</u>                                  | <u>\$546,584</u>               |
| 11       | Average Residential Bill                         |   |  |                                  | <u>\$94.26</u>                          |                                  |   | <u>\$94.01</u>                 |
| 12       |  |   |  |                                  |   |                                  |   |                                |
| 13       | <b>General Service - Base Charge</b>             |   |  |                                  |   |                                  |   |                                |
| 14       | Flat Rate  |   |  | \$94.26                          | \$0                                     | 0                                |   | \$0                            |
| 15       | 5/8"   |   |  | \$52.40                          | \$0                                     | 0                                |   | \$0                            |
| 16       | 3/4"   |   |  | \$78.60                          | \$0                                     | 0                                |   | \$0                            |
| 17       | 1"   | 73  |  | \$131.00                         | \$9,498                                 | 290                              |   | \$37,892                       |
| 18       | 1-1/2"   | 41  |  | \$262.00                         | \$10,677                                | 163                              |   | \$42,593                       |
| 19       | 2"   | 67  |  | \$419.20                         | \$27,982                                | 267                              |   | \$111,631                      |
| 20       | 3"   |   |  | \$838.40                         | \$0                                     | 0                                |   | \$0                            |
| 21       | 4"   | 2   |  | \$1,310.00                       | \$2,620                                 | 8                                |   | \$10,452                       |
| 22       | 6"   | 4   |  | \$2,620.00                       | \$9,170                                 | 14                               |   | \$36,583                       |
| 23       | 8"   | 2   |  | \$4,192.00                       | \$6,288                                 | 6                                |   | \$25,086                       |
| 24       | 10"  |   |  | \$7,598.00                       | \$0                                     | 0                                |   | \$0                            |
| 25       | Total General Service Base Facility Charges      | <u>187</u>                                |  |                                  | <u>\$66,234</u>                         | <u>748</u>                       |   | <u>\$264,237</u>               |
| 26       |  |   |  |                                  |   |                                  |   |                                |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |
| 28       | General Service                                  |   | 15,743   | \$5.02                           | \$79,030                                |                                  | 62,972                                    | \$315,437                      |
| 29       | Total General Service Consumption                |   | <u>15,743</u>                                      |                                  | <u>\$79,030</u>                         |                                  | <u>62,972</u>                             | <u>\$315,437</u>               |
| 30       | Total General Service                            | <u>187</u>                                | <u>15,743</u>                                      |                                  | <u>\$145,263</u>                        | <u>748</u>                       | <u>62,972</u>                             | <u>\$579,674</u>               |
| 31       | Average General Service Bill                     |   |  |                                  | <u>\$776.81</u>                         |                                  |   | <u>\$774.97</u>                |
| 32       |  |   |  |                                  |   |                                  |   |                                |
| 33       |  |   |  |                                  |   |                                  |   | \$0                            |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |  |                                  | <u>\$282,270</u>                        |                                  |   | <u>\$1,126,258</u>             |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - Tierra Verde  
 Docket No.: 20200139-WS  
 Test Year Ended: 12/31/2019  
 Interim [ ] Final [x]  
 Water [ ] Sewer [x]

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 Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                        | (3)                 | (4)            | (5)                        |
|----------|--|----------------------------|---------------------|----------------|----------------------------|
|          |  | Present Rates<br>1.10.2020 | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                 |                            |                     |                |                            |
| 2        | Flat Rate  | \$96.13                    | \$558,900           | \$127.56       | \$741,634                  |
| 3        | 5/8"   | \$53.44                    | \$0                 | \$70.92        | \$0                        |
| 4        | 3/4"   | \$53.44                    | \$0                 | \$70.92        | \$0                        |
| 5        | 1"   | \$53.44                    | \$0                 | \$70.92        | \$0                        |
| 6        | Total Residential Service Base Charge            |                            | <u>\$558,900</u>    |                | <u>\$741,634</u>           |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                            |                     |                |                            |
| 8        | Residential Service                              | \$4.27                     | \$0                 | \$5.67         | \$0                        |
| 9        | Total Residential Service Consumption            |                            | <u>\$0</u>          |                | <u>\$0</u>                 |
| 10       | Total Residential Service                        |                            | <u>\$558,900</u>    |                | <u>\$741,634</u>           |
| 11       | Average Residential Bill                         |                            | <u>\$96.13</u>      |                | <u>\$127.56</u>            |
| 12       |  |                            |                     |                |                            |
| 13       | <b>General Service - Base Charge</b>             |                            |                     |                |                            |
| 14       | Flat Rate  | \$96.13                    | \$0                 | \$127.56       | \$0                        |
| 15       | 5/8"   | \$53.44                    | \$0                 | \$70.92        | \$0                        |
| 16       | 3/4"   | \$80.16                    | \$0                 | \$106.37       | \$0                        |
| 17       | 1"   | \$133.60                   | \$38,744            | \$177.29       | \$51,414                   |
| 18       | 1-1/2"   | \$267.20                   | \$43,554            | \$354.58       | \$57,797                   |
| 19       | 2"   | \$427.52                   | \$114,148           | \$567.32       | \$151,474                  |
| 20       | 3"   | \$855.04                   | \$0                 | \$1,134.64     | \$0                        |
| 21       | 4"   | \$1,336.00                 | \$10,688            | \$1,772.88     | \$14,183                   |
| 22       | 6"   | \$2,672.00                 | \$37,408            | \$3,545.76     | \$49,641                   |
| 23       | 8"   | \$4,275.20                 | \$25,651            | \$5,673.21     | \$34,039                   |
| 24       | 10"  | \$7,748.80                 | \$0                 | \$10,282.69    | \$0                        |
| 25       | Total General Service Base Facility Charges      |                            | <u>\$270,193</u>    |                | <u>\$358,548</u>           |
| 26       |  |                            |                     |                |                            |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                            |                     |                |                            |
| 28       | General Service                                  | \$5.11                     | <u>\$321,787</u>    | \$6.78         | <u>\$426,950</u>           |
| 29       | Total General Service Consumption                |                            | <u>\$321,787</u>    |                | <u>\$426,950</u>           |
| 30       | Total General Service                            |                            | <u>\$591,980</u>    |                | <u>\$785,498</u>           |
| 31       | Average General Service Bill                     |                            | <u>\$791.42</u>     |                | <u>\$1,050.13</u>          |
| 32       |  |                            |                     |                |                            |
| 33       |  |                            | <u>\$0</u>          |                | <u>\$0</u>                 |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |                            | <u>\$1,150,879</u>  |                | <u>\$1,527,132</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Mid County

Schedule E-2

Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

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Interim [ ] Final [x]

Water [ ] Sewer [x]

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                         | (4)             | (5)                   | (6)                    | (7)                         | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------------|-----------------|-----------------------|------------------------|-----------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Billable Gallons (in) | Test Year Rates | Test Year             | Total Bills            | Total Billable Gallons (in) | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019       | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019      | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                             |                 |                       |                        |                             |                 |                        |
| 2        | Flat Rate  |                       |                             | \$93.28         | \$0                   |                        |                             | \$94.74         | \$0                    |
| 3        | 5/8"   | 5,720                 |                             | \$51.86         | \$296,661             | 4,576                  |                             | \$52.66         | \$240,990              |
| 4        | 3/4"   |                       |                             | \$51.86         | \$0                   |                        |                             | \$52.66         | \$0                    |
| 5        | 1"   | -                     |                             | \$51.86         | \$0                   | -                      |                             | \$52.66         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>5,720</u>          |                             |                 | <u>\$296,661</u>      | <u>4,576</u>           |                             |                 | <u>\$240,990</u>       |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                             |                 |                       |                        |                             |                 |                        |
| 8        | Residential Service                              |                       | 54,035                      | \$4.15          | \$224,243             |                        | 36,023                      | \$4.21          | \$151,657              |
| 9        | Total Residential Service Consumption            |                       | <u>54,035</u>               |                 | <u>\$224,243</u>      |                        | <u>36,023</u>               |                 | <u>\$151,657</u>       |
| 10       | Total Residential Service                        | <u>5,720</u>          | <u>54,035</u>               |                 | <u>\$520,904</u>      | <u>4,576</u>           | <u>36,023</u>               |                 | <u>\$392,647</u>       |
| 11       | Average Residential Bill                         |                       |                             |                 | <u>\$91.06</u>        |                        |                             |                 | <u>\$85.80</u>         |
| 12       |  |                       |                             |                 |                       |                        |                             |                 |                        |
| 13       |  |                       |                             |                 |                       |                        |                             |                 |                        |
| 14       | <b>General Service - Base Charge</b>             |                       |                             |                 |                       |                        |                             |                 |                        |
| 15       | Flat Rate  |                       |                             | \$93.28         | \$0.00                |                        |                             | \$94.74         | \$0.00                 |
| 16       | 5/8"   | 0                     |                             | \$51.86         | \$0                   | 0                      |                             | \$52.66         | \$0                    |
| 17       | 3/4"   | 0                     |                             | \$77.80         | \$0                   | 0                      |                             | \$79.00         | \$0                    |
| 18       | 1"   | 441                   |                             | \$129.66        | \$57,212              | 353                    |                             | \$131.66        | \$46,476               |
| 19       | 1-1/2"   | 88                    |                             | \$259.30        | \$22,689              | 70                     |                             | \$263.30        | \$18,431               |
| 20       | 2"   | 0                     |                             | \$414.88        | \$0                   | 0                      |                             | \$421.28        | \$0                    |
| 21       | 3"   | 0                     |                             | \$829.76        | \$0                   | 0                      |                             | \$842.56        | \$0                    |
| 22       | 4"   | 0                     |                             | \$1,296.50      | \$0                   | 0                      |                             | \$1,316.50      | \$0                    |
| 23       | 6"   | 15                    |                             | \$2,593.00      | \$39,975              | 12                     |                             | \$2,633.00      | \$32,474               |
| 24       | 8"   | 2                     |                             | \$4,148.80      | \$8,643               | 2                      |                             | \$4,212.80      | \$7,021                |
| 25       | 10"  |                       |                             | \$7,519.70      | \$0                   |                        |                             | \$7,635.70      | \$0                    |
| 26       | Total General Service Base Facility Charges      | <u>546</u>            |                             |                 | <u>\$128,520</u>      | <u>437</u>             |                             |                 | <u>\$104,402</u>       |
| 27       |  |                       |                             |                 |                       |                        |                             |                 |                        |
| 28       | Consumption Charge (per 1,000 Gallons)           |                       |                             |                 |                       |                        |                             |                 |                        |
| 29       | General Service                                  |                       | 69,029                      | \$4.97          | \$343,075             |                        | 55,223                      | \$5.05          | \$278,878              |
| 30       | Total General Service Consumption                |                       | <u>69,029</u>               |                 | <u>\$343,075</u>      |                        | <u>55,223</u>               |                 | <u>\$278,878</u>       |
| 31       | Total General Service                            | <u>546</u>            | <u>69,029</u>               |                 | <u>\$471,595</u>      | <u>437</u>             | <u>55,223</u>               |                 | <u>\$383,280</u>       |
| 32       | Average General Service Bill                     |                       |                             |                 | <u>\$863.33</u>       |                        |                             |                 | <u>\$877.07</u>        |
| 33       |  |                       |                             |                 |                       |                        |                             |                 |                        |
| 34       |  |                       |                             |                 |                       |                        |                             |                 |                        |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                             |                 | <u>\$992,499</u>      |                        |                             |                 | <u>\$775,926</u>       |



| Line No. | (1)<br>Class/Meter Size                          | (3)<br>Total Billable Gallons (in) |                         | (4)<br>Test Year Rates | (5)<br>Test Year        | (6)<br>Total Bills | (7)<br>Total Billable Gallons (in) |                | (8)<br>Test Year   |
|----------|--|------------------------------------|-------------------------|------------------------|-------------------------|--------------------|------------------------------------|----------------|--------------------|
|          |  | 10.05.2019 - 12.31.2019            | 10.05.2019 - 12.31.2019 | 10.05.2019             | 10.05.2019 - 12.31.2019 | Jan - Dec 2019     | Jan - Dec 2019                     | Jan - Dec 2019 |                    |
| 1        | <b>Residential - Base Charge</b>                 |                                    |                         |                        |                         |                    |                                    |                |                    |
| 2        | Flat Rate  |                                    |                         | \$94.26                | \$0                     | 0                  |                                    |                | \$0                |
| 3        | 5/8"   | 3,432                              |                         | \$52.39                | \$179,816               | 13,729             |                                    |                | \$717,466          |
| 4        | 3/4"   |                                    |                         | \$52.39                | \$0                     | 0                  |                                    |                | \$0                |
| 5        | 1"   | -                                  |                         | \$52.39                | \$0                     | 0                  |                                    |                | \$0                |
| 6        | Total Residential Service Base Charge            | <u>3,432</u>                       |                         |                        | <u>\$179,816</u>        | <u>13,729</u>      |                                    |                | <u>\$717,466</u>   |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                    |                         |                        |                         |                    |                                    |                |                    |
| 8        | Residential Service                              |                                    | 18,012                  | \$4.19                 | \$75,468                |                    | 108,069                            |                | \$451,368          |
| 9        | Total Residential Service Consumption            |                                    | 18,012                  |                        | \$75,468                |                    | 108,069                            |                | \$451,368          |
| 10       | Total Residential Service                        | <u>3,432</u>                       | <u>18,012</u>           |                        | <u>\$255,284</u>        | <u>13,729</u>      | <u>108,069</u>                     |                | <u>\$1,168,834</u> |
| 11       | Average Residential Bill                         |                                    |                         |                        | <u>\$74.38</u>          |                    |                                    |                | <u>\$85.14</u>     |
| 12       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 13       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 14       | <b>General Service - Base Charge</b>             |                                    |                         |                        |                         |                    |                                    |                |                    |
| 15       | Flat Rate  |                                    |                         | \$94.26                | \$0.00                  | 0                  |                                    |                | \$0.00             |
| 16       | 5/8"   | 0                                  |                         | \$52.40                | \$0                     | 0                  |                                    |                | \$0                |
| 17       | 3/4"   | 0                                  |                         | \$78.60                | \$0                     | 0                  |                                    |                | \$0                |
| 18       | 1"   | 265                                |                         | \$131.00               | \$34,682                | 1,059              |                                    |                | \$138,371          |
| 19       | 1-1/2"   | 53                                 |                         | \$262.00               | \$13,755                | 210                |                                    |                | \$54,875           |
| 20       | 2"   | 0                                  |                         | \$419.20               | \$0                     | 0                  |                                    |                | \$0                |
| 21       | 3"   | 0                                  |                         | \$838.40               | \$0                     | 0                  |                                    |                | \$0                |
| 22       | 4"   | 0                                  |                         | \$1,310.00             | \$0                     | 0                  |                                    |                | \$0                |
| 23       | 6"   | 9                                  |                         | \$2,620.00             | \$24,235                | 37                 |                                    |                | \$96,684           |
| 24       | 8"   | 1                                  |                         | \$4,192.00             | \$5,240                 | 5                  |                                    |                | \$20,905           |
| 25       | 10"  |                                    |                         | \$7,598.00             | \$0                     | 0                  |                                    |                | \$0                |
| 26       | Total General Service Base Facility Charges      | <u>328</u>                         |                         |                        | <u>\$77,912</u>         | <u>1,311</u>       |                                    |                | <u>\$310,834</u>   |
| 27       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 28       | Consumption Charge (per 1,000 Gallons)           |                                    |                         |                        |                         |                    |                                    |                |                    |
| 29       | General Service                                  |                                    | 41,418                  | \$5.02                 | \$207,916               |                    | 165,670                            |                | \$829,869          |
| 30       | Total General Service Consumption                |                                    | 41,418                  |                        | \$207,916               |                    | 165,670                            |                | \$829,869          |
| 31       | Total General Service                            | <u>328</u>                         | <u>41,418</u>           |                        | <u>\$285,828</u>        | <u>1,311</u>       | <u>165,670</u>                     |                | <u>\$1,140,703</u> |
| 32       | Average General Service Bill                     |                                    |                         |                        | <u>\$872.09</u>         |                    |                                    |                | <u>\$870.10</u>    |
| 33       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 34       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |                                    |                         |                        | <u>\$541,112</u>        |                    |                                    |                | <u>\$2,309,537</u> |

| Line No. | Class/Meter Size                                 | (1) | (2)           | (3)                 | (4)            | (5)                        |
|----------|--|-----|---------------|---------------------|----------------|----------------------------|
|          |  |     | Present Rates | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                 |     |               |                     |                |                            |
| 2        | Flat Rate  |     | \$96.13       | \$0                 | \$127.56       | \$0                        |
| 3        | 5/8"   |     | \$53.44       | \$733,678           | \$70.92        | \$973,661                  |
| 4        | 3/4"   |     | \$53.44       | \$0                 | \$70.92        | \$0                        |
| 5        | 1"   |     | \$53.44       | \$0                 | \$70.92        | \$0                        |
| 6        | Total Residential Service Base Charge            |     |               | <u>\$733,678</u>    |                | <u>\$973,661</u>           |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |     |               |                     |                |                            |
| 8        | Residential Service                              |     | \$4.27        | \$461,455           | \$5.67         | \$612,751                  |
| 9        | Total Residential Service Consumption            |     |               | <u>\$461,455</u>    |                | <u>\$612,751</u>           |
| 10       | Total Residential Service                        |     |               | <u>\$1,195,132</u>  |                | <u>\$1,586,412</u>         |
| 11       | Average Residential Bill                         |     |               | <u>\$87.05</u>      |                | <u>\$115.55</u>            |
| 12       |  |     |               |                     |                |                            |
| 13       |  |     |               |                     |                |                            |
| 14       | <b>General Service - Base Charge</b>             |     |               |                     |                |                            |
| 15       | Flat Rate  |     | \$96.13       | \$0.00              | \$127.56       | \$0.00                     |
| 16       | 5/8"   |     | \$53.44       | \$0                 | \$70.92        | \$0                        |
| 17       | 3/4"   |     | \$80.16       | \$0                 | \$106.37       | \$0                        |
| 18       | 1"   |     | \$133.60      | \$141,482           | \$177.29       | \$187,750                  |
| 19       | 1-1/2"   |     | \$267.20      | \$56,112            | \$354.58       | \$74,462                   |
| 20       | 2"   |     | \$427.52      | \$0                 | \$567.32       | \$0                        |
| 21       | 3"   |     | \$855.04      | \$0                 | \$1,134.64     | \$0                        |
| 22       | 4"   |     | \$1,336.00    | \$0                 | \$1,772.88     | \$0                        |
| 23       | 6"   |     | \$2,672.00    | \$98,864            | \$3,545.76     | \$131,193                  |
| 24       | 8"   |     | \$4,275.20    | \$21,376            | \$5,673.21     | \$28,366                   |
| 25       | 10"  |     | \$7,748.80    | \$0                 | \$10,282.69    | \$0                        |
| 26       | Total General Service Base Facility Charges      |     |               | <u>\$317,834</u>    |                | <u>\$421,771</u>           |
| 27       |  |     |               |                     |                |                            |
| 28       | Consumption Charge (per 1,000 Gallons)           |     |               |                     |                |                            |
| 29       | General Service                                  |     | \$5.11        | \$846,574           | \$6.78         | \$1,123,243                |
| 30       | Total General Service Consumption                |     |               | <u>\$846,574</u>    |                | <u>\$1,123,243</u>         |
| 31       | Total General Service                            |     |               | <u>\$1,164,408</u>  |                | <u>\$1,545,014</u>         |
| 32       | Average General Service Bill                     |     |               | <u>\$888.18</u>     |                | <u>\$1,178.50</u>          |
| 33       |  |     |               |                     |                |                            |
| 34       |  |     |               |                     |                |                            |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |     |               | <u>\$2,359,540</u>  |                | <u>\$3,131,426</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Cross Creek

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

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Preparer: Jared Deason

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                   | (4)             | (5)                   | (6)                    | (7)                    | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------|-----------------|-----------------------|------------------------|------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Gallons (in)    | Test Year Rates | Test Year             | Total Bills            | Total Gallons (in)     | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019 | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                       |                 |                       |                        |                        |                 |                        |
| 2        | Flat Rate  | 5                     |                       | 42,209.20       | \$211,046             | 4                      |                        | \$42,869.85     | \$171,479              |
| 3        | 5/8"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 4        | 3/4"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 5        | 1"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>5</u>              |                       |                 | <u>\$211,046</u>      | <u>4</u>               |                        |                 | <u>\$171,479</u>       |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 8        | Residential Service                              |                       |                       | \$4.15          | \$0                   |                        |                        | \$4.21          | \$0                    |
| 9        | Total Residential Service Consumption            |                       | <u>0</u>              |                 | <u>\$0</u>            |                        | <u>0</u>               |                 | <u>\$0</u>             |
| 10       | Total Residential Service                        | <u>5</u>              | <u>0</u>              |                 | <u>\$211,046</u>      | <u>4</u>               | <u>0</u>               |                 | <u>\$171,479</u>       |
| 11       | Average Residential Bill                         |                       |                       |                 | <u>\$42,209.20</u>    |                        |                        |                 | <u>\$42,869.85</u>     |
| 12       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 13       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                       |                 | <u>\$211,046</u>      |                        |                        |                 | <u>\$171,479</u>       |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Cross Creek

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

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Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)  | (4)                              | (5)                                     | (6)                              | (7)                                       | (8)                            | (9)                           | (10)                   | (11)              | (12)                             |
|----------|--|---|--|----------------------------------|---|----------------------------------|---|--------------------------------|-------------------------------|------------------------|-------------------|----------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2019 | Present<br>Rates<br>5.31.2020 | Annualized<br>Revenues | Proposed<br>Rates | Revenues at<br>Proposed<br>Rates |
| 1        | <b>Residential - Base Charge</b>                 |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 2        | Flat Rate  | 3   |  | \$42,652.65                      | \$127,958                               | 12                               |   | \$510,483                      | \$43,494.30                   | \$521,932              | \$57,717.12       | \$692,605                        |
| 3        | 5/8"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 4        | 3/4"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 5        | 1"   | -   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 6        | Total Residential Service Base Charge            | <u>3</u>                                  |  |                                  | <u>\$127,958</u>                        | <u>12</u>                        |   | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$692,605</u>                 |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 8        | Residential Service                              |   |  | \$4.19                           | \$0                                     |                                  | 0   | \$0                            | \$4.27                        | \$0                    | \$5.67            | \$0                              |
| 9        | Total Residential Service Consumption            |   | 0  |                                  | \$0                                     |                                  | 0   | \$0                            |                               | \$0                    |                   | \$0                              |
| 10       | Total Residential Service                        | <u>3</u>                                  | <u>0</u>   |                                  | <u>\$127,958</u>                        | <u>12</u>                        | <u>0</u>                                  | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$692,605</u>                 |
| 11       | Average Residential Bill                         |   |  |                                  | <u>\$42,652.65</u>                      |                                  |   | <u>\$42,540.28</u>             |                               | <u>\$43,494.30</u>     |                   | <u>\$57,717.12</u>               |
| 12       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 13       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |  |                                  | <u>\$127,958</u>                        |                                  |   | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$692,605</u>                 |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Water [ ] Sewer [x]

Florida Public Service Commission  
 Schedule E-2  
 Page 15 of 16  
 Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and boc revenue calculation must be made for each period.

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                   | (4)             | (5)                   | (6)                    | (7)                    | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------|-----------------|-----------------------|------------------------|------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Gallons (in)    | Test Year Rates | Test Year             | Total Bills            | Total Gallons (in)     | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019 | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                       |                 |                       |                        |                        |                 |                        |
| 2        | Bulk Service                                     | 5                     |                       | 1,503.94        | \$7,520               | 4                      |                        | \$1,527.14      | \$6,109                |
| 3        | 5/8"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 4        | 3/4"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 5        | 1"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>5</u>              |                       |                 | <u>\$7,520</u>        | <u>4</u>               |                        |                 | <u>\$6,109</u>         |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 8        | Residential Service                              |                       | <u>743</u>            | \$4.15          | <u>\$3,081</u>        |                        | <u>495</u>             | \$4.21          | <u>\$2,084</u>         |
| 9        | Total Residential Service Consumption            |                       | <u>743</u>            |                 | <u>\$3,081</u>        |                        | <u>495</u>             |                 | <u>\$2,084</u>         |
| 10       | Total Residential Service                        | <u>5</u>              | <u>743</u>            |                 | <u>\$10,601</u>       | <u>4</u>               | <u>495</u>             |                 | <u>\$8,193</u>         |
| 11       | Average Residential Bill                         |                       |                       |                 | <u>\$2,120.22</u>     |                        |                        |                 | <u>\$2,048.13</u>      |
| 12       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 13       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                       |                 | <u>\$10,601</u>       |                        |                        |                 | <u>\$8,193</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA  
 Docket No.: 20200139-WS  
 Test Year Ended: 12/31/2019  
 Interim [ ] Final [x]  
 Water [ ] Sewer [x]

sked revenues. If a rate change occurred during the test year, a

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)  | (4)                              | (5)                                     | (6)                              | (7)                                       | (8)                            | (9)                           | (10)                   | (11)              | (12)                             |
|----------|--|---|--|----------------------------------|---|----------------------------------|---|--------------------------------|-------------------------------|------------------------|-------------------|----------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2019 | Present<br>Rates<br>5.31.2020 | Annualized<br>Revenues | Proposed<br>Rates | Revenues at<br>Proposed<br>Rates |
| 1        | <b>Residential - Base Charge</b>                 |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 2        | Bulk Service                                     | 3   |  | \$1,519.60                       | \$4,559                                 | 12                               |   | \$18,187                       | \$1,549.76                    | \$18,597               | \$2,056.54        | \$24,678                         |
| 3        | 5/8"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 4        | 3/4"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 5        | 1"   | -   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$35.46           | \$0                              |
| 6        | Total Residential Service Base Charge            | <u>3</u>                                  |  |                                  | <u>\$4,559</u>                          | <u>12</u>                        |   | <u>\$18,187</u>                |                               | <u>\$18,597</u>        |                   | <u>\$24,678</u>                  |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 8        | Residential Service                              |   | 248  | \$4.19                           | \$1,037                                 |                                  | 1,485                                     | \$6,202                        | \$4.27                        | \$6,341                | \$5.67            | \$8,420                          |
| 9        | Total Residential Service Consumption            |   | <u>248</u>   |                                  | <u>\$1,037</u>                          |                                  | <u>1,485</u>                              | <u>\$6,202</u>                 |                               | <u>\$6,341</u>         |                   | <u>\$8,420</u>                   |
| 10       | Total Residential Service                        | <u>3</u>                                  | <u>248</u>   |                                  | <u>\$5,596</u>                          | <u>12</u>                        | <u>1,485</u>                              | <u>\$24,389</u>                |                               | <u>\$24,938</u>        |                   | <u>\$33,098</u>                  |
| 11       | Average Residential Bill                         |   |  |                                  | <u>\$1,865.28</u>                       |                                  |   | <u>\$2,032.45</u>              |                               | <u>\$2,078.17</u>      |                   | <u>\$2,758.20</u>                |
| 12       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 13       |  |   |  |                                  |   |                                  |   | \$0.00                         |                               | \$0.00                 |                   | \$0.00                           |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |  |                                  | <u>\$5,596</u>                          |                                  |   | <u>\$24,389</u>                |                               | <u>\$24,938</u>        |                   | <u>\$33,098</u>                  |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [x] or Sewer [x]

Schedule E-3  
 Page 1 of 5  
 Preparer: Jared Deason

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

**WATER**

| Line No. | (1) Month/Year | (2) Residential | (3) Flat Rate | (4) General Service | (5) Private Fire Protection | (6) Other | (7) Total |
|----------|----------------|-----------------|---------------|---------------------|-----------------------------|-----------|-----------|
| 1        | Jan-19         | 31,177          | -             | 1,024               | -                           | -         | 32,201    |
| 2        | Feb-19         | 30,896          | -             | 997                 | -                           | -         | 31,893    |
| 3        | Mar-19         | 31,128          | -             | 1,007               | -                           | -         | 32,135    |
| 4        | Apr-19         | 31,291          | -             | 964                 | -                           | -         | 32,255    |
| 5        | May-19         | 30,844          | -             | 1,038               | -                           | -         | 31,882    |
| 6        | Jun-19         | 31,486          | -             | 999                 | -                           | -         | 32,485    |
| 7        | Jul-19         | 31,307          | -             | 1,017               | -                           | -         | 32,324    |
| 8        | Aug-19         | 31,070          | -             | 1,002               | -                           | -         | 32,072    |
| 9        | Sep-19         | 31,567          | -             | 1,009               | -                           | -         | 32,576    |
| 10       | Oct-19         | 31,352          | -             | 1,066               | -                           | -         | 32,418    |
| 11       | Nov-19         | 31,342          | -             | 920                 | -                           | -         | 32,262    |
| 12       | Dec-19         | 31,539          | -             | 1,107               | 882                         | -         | 33,528    |
| 13       |                |                 |               |                     |                             |           |           |
| 14       | Total          | 374,999         | -             | 12,150              | 882                         | -         | 388,031   |

**WASTEWATER**

| Line No. | (1) Month/Year | (2) Residential | (3) Flat Rate | (4) General Service | (5) Private Fire Protection | (6) Other Reuse | (7) Total |
|----------|----------------|-----------------|---------------|---------------------|-----------------------------|-----------------|-----------|
| 1        | Jan-19         | 20,219          | 1,619         | 684                 | -                           | 837             | 23,359    |
| 2        | Feb-19         | 20,026          | 1,619         | 676                 | -                           | 807             | 23,128    |
| 3        | Mar-19         | 20,180          | 1,619         | 677                 | -                           | 837             | 23,313    |
| 4        | Apr-19         | 20,311          | 1,619         | 670                 | -                           | 841             | 23,441    |
| 5        | May-19         | 20,241          | 1,619         | 695                 | -                           | 857             | 23,412    |
| 6        | Jun-19         | 20,541          | 1,619         | 661                 | -                           | 856             | 23,677    |
| 7        | Jul-19         | 20,480          | 1,619         | 679                 | -                           | 848             | 23,626    |
| 8        | Aug-19         | 20,351          | 1,619         | 677                 | -                           | 841             | 23,488    |
| 9        | Sep-19         | 20,643          | 1,619         | 699                 | -                           | 854             | 23,815    |
| 10       | Oct-19         | 20,550          | 1,619         | 711                 | -                           | 843             | 23,723    |
| 11       | Nov-19         | 20,558          | 1,619         | 583                 | -                           | 848             | 23,608    |
| 12       | Dec-19         | 20,674          | 1,619         | 736                 | -                           | 856             | 23,885    |
| 13       |                |                 |               |                     |                             |                 |           |
| 14       | Total          | 244,774         | 19,428        | 8,148               | -                           | 10,125          | 282,475   |

Company: Utilities, Inc. Of Florida - Mid County  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [x] or Sewer [x]

Schedule E-3  
 Page 2 of 5  
 Preparer: Jared Deason

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

**WATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General<br>Service | (5)<br>Private Fire<br>Protection | (6)<br>Other | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|---------------------------|-----------------------------------|--------------|--------------|
| 1        | January               |                    | -                   |                           | -                                 | -            | -            |
| 2        | February              |                    | -                   |                           | -                                 | -            | -            |
| 3        | March                 |                    | -                   |                           | -                                 | -            | -            |
| 4        | April                 |                    | -                   |                           | -                                 | -            | -            |
| 5        | May                   |                    | -                   |                           | -                                 | -            | -            |
| 6        | June                  |                    | -                   |                           | -                                 | -            | -            |
| 7        | July                  |                    | -                   |                           | -                                 | -            | -            |
| 8        | August                |                    | -                   |                           | -                                 | -            | -            |
| 9        | September             |                    | -                   |                           | -                                 | -            | -            |
| 10       | October               |                    | -                   |                           | -                                 | -            | -            |
| 11       | November              |                    | -                   |                           | -                                 | -            | -            |
| 12       | December              |                    | -                   |                           | -                                 | -            | -            |
| 13       |                       |                    |                     |                           |                                   |              |              |
| 14       | Total                 | -                  | -                   | -                         | -                                 | -            | -            |

**WASTEWATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General Service | (5)<br>Private Fire<br>Protection | (6)<br>Other-<br>Reuse | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|------------------------|-----------------------------------|------------------------|--------------|
| 1        | January               | 1,411              |                     | 153                    | -                                 |                        | 1,564        |
| 2        | February              | 764                |                     | 58                     | -                                 |                        | 822          |
| 3        | March                 | 1,410              |                     | 156                    | -                                 |                        | 1,566        |
| 4        | April                 | 777                |                     | 59                     | -                                 |                        | 836          |
| 5        | May                   | 1,409              |                     | 151                    | -                                 |                        | 1,560        |
| 6        | June                  | 771                |                     | 57                     | -                                 |                        | 828          |
| 7        | July                  | 1,426              |                     | 151                    | -                                 |                        | 1,577        |
| 8        | August                | 776                |                     | 64                     | -                                 |                        | 840          |
| 9        | September             | 1,419              |                     | 160                    | -                                 |                        | 1,579        |
| 10       | October               | 761                |                     | 59                     | -                                 |                        | 820          |
| 11       | November              | 1,434              |                     | 159                    | -                                 |                        | 1,593        |
| 12       | December              | 720                |                     | 53                     | -                                 |                        | 773          |
| 13       |                       |                    |                     |                        |                                   |                        |              |
| 14       | Total                 | 13,078             | -                   | 1,280                  | -                                 | -                      | 14,358       |



Company: Utilities, Inc. Of Florida - Tierra Verde  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [x] or Sewer [x]

Schedule E-3  
 Page 3 of 5  
 Preparer: Jared Deason

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

**WATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General<br>Service | (5)<br>Private Fire<br>Protection | (6)<br>Other | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|---------------------------|-----------------------------------|--------------|--------------|
| 1        | January               |                    | -                   |                           | -                                 | -            | -            |
| 2        | February              |                    | -                   |                           | -                                 | -            | -            |
| 3        | March                 |                    | -                   |                           | -                                 | -            | -            |
| 4        | April                 |                    | -                   |                           | -                                 | -            | -            |
| 5        | May                   |                    | -                   |                           | -                                 | -            | -            |
| 6        | June                  |                    | -                   |                           | -                                 | -            | -            |
| 7        | July                  |                    | -                   |                           | -                                 | -            | -            |
| 8        | August                |                    | -                   |                           | -                                 | -            | -            |
| 9        | September             |                    | -                   |                           | -                                 | -            | -            |
| 10       | October               |                    | -                   |                           | -                                 | -            | -            |
| 11       | November              |                    | -                   |                           | -                                 | -            | -            |
| 12       | December              |                    | -                   |                           | -                                 | -            | -            |
| 13       |                       |                    |                     |                           |                                   |              |              |
| 14       | Total                 | -                  | -                   | -                         | -                                 | -            | -            |

**WASTEWATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General Service | (5)<br>Private Fire<br>Protection | (6)<br>Other-<br>Reuse | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|------------------------|-----------------------------------|------------------------|--------------|
| 1        | January               |                    | 14                  | 4                      | -                                 |                        | 18           |
| 2        | February              |                    | 968                 | 113                    | -                                 |                        | 1,081        |
| 3        | March                 |                    | 4                   | -                      | -                                 |                        | 4            |
| 4        | April                 |                    | 971                 | 106                    | -                                 |                        | 1,077        |
| 5        | May                   |                    | 17                  | 3                      | -                                 |                        | 20           |
| 6        | June                  |                    | 974                 | 103                    | -                                 |                        | 1,077        |
| 7        | July                  |                    | 16                  | 1                      | -                                 |                        | 17           |
| 8        | August                |                    | 975                 | 105                    | -                                 |                        | 1,080        |
| 9        | September             |                    | 11                  | 1                      | -                                 |                        | 12           |
| 10       | October               |                    | 971                 | 105                    | -                                 |                        | 1,076        |
| 11       | November              |                    | 18                  | 1                      | -                                 |                        | 19           |
| 12       | December              |                    | 948                 | 103                    | -                                 |                        | 1,051        |
| 13       |                       |                    |                     |                        |                                   |                        |              |
| 14       | Total                 | -                  | 5,887               | 645                    | -                                 | -                      | 6,532        |

Company: Utilities, Inc. Of Florida - Cross Creek  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [x] or Sewer [x]

Schedule E-3  
 Page 4 of 5  
 Preparer: Jared Deason

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

**WATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General<br>Service | (5)<br>Private Fire<br>Protection | (6)<br>Other | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|---------------------------|-----------------------------------|--------------|--------------|
| 1        | January               |                    | -                   |                           | -                                 | -            | -            |
| 2        | February              |                    | -                   |                           | -                                 | -            | -            |
| 3        | March                 |                    | -                   |                           | -                                 | -            | -            |
| 4        | April                 |                    | -                   |                           | -                                 | -            | -            |
| 5        | May                   |                    | -                   |                           | -                                 | -            | -            |
| 6        | June                  |                    | -                   |                           | -                                 | -            | -            |
| 7        | July                  |                    | -                   |                           | -                                 | -            | -            |
| 8        | August                |                    | -                   |                           | -                                 | -            | -            |
| 9        | September             |                    | -                   |                           | -                                 | -            | -            |
| 10       | October               |                    | -                   |                           | -                                 | -            | -            |
| 11       | November              |                    | -                   |                           | -                                 | -            | -            |
| 12       | December              |                    | -                   |                           | -                                 | -            | -            |
| 13       |                       |                    |                     |                           |                                   |              |              |
| 14       | Total                 | -                  | -                   | -                         | -                                 | -            | -            |

**WASTEWATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Cross<br>Creek | (3)<br>Flat<br>Rate | (4)<br>General Service | (5)<br>Private Fire<br>Protection | (6)<br>Other-<br>Reuse | (7)<br>Total |
|----------|-----------------------|-----------------------|---------------------|------------------------|-----------------------------------|------------------------|--------------|
| 1        | January               |                       | 1                   |                        | -                                 |                        | 1            |
| 2        | February              |                       | 1                   |                        | -                                 |                        | 1            |
| 3        | March                 |                       | 1                   |                        | -                                 |                        | 1            |
| 4        | April                 |                       | 1                   |                        | -                                 |                        | 1            |
| 5        | May                   |                       | 1                   |                        | -                                 |                        | 1            |
| 6        | June                  |                       | 1                   |                        | -                                 |                        | 1            |
| 7        | July                  |                       | 1                   |                        | -                                 |                        | 1            |
| 8        | August                |                       | 1                   |                        | -                                 |                        | 1            |
| 9        | September             |                       | 1                   |                        | -                                 |                        | 1            |
| 10       | October               |                       | 1                   |                        | -                                 |                        | 1            |
| 11       | November              |                       | 1                   |                        | -                                 |                        | 1            |
| 12       | December              |                       | 1                   |                        | -                                 |                        | 1            |
| 13       |                       |                       |                     |                        |                                   |                        |              |
| 14       | Total                 | -                     | 12                  | -                      | -                                 | -                      | 12           |

Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [x] or Sewer [x]

Schedule E-3  
 Page 5 of 5  
 Preparer: Jared Deason

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

**WATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General<br>Service | (5)<br>Private Fire<br>Protection | (6)<br>Other | (7)<br>Total |
|----------|-----------------------|--------------------|---------------------|---------------------------|-----------------------------------|--------------|--------------|
| 1        | January               |                    | -                   |                           | -                                 | -            | -            |
| 2        | February              |                    | -                   |                           | -                                 | -            | -            |
| 3        | March                 |                    | -                   |                           | -                                 | -            | -            |
| 4        | April                 |                    | -                   |                           | -                                 | -            | -            |
| 5        | May                   |                    | -                   |                           | -                                 | -            | -            |
| 6        | June                  |                    | -                   |                           | -                                 | -            | -            |
| 7        | July                  |                    | -                   |                           | -                                 | -            | -            |
| 8        | August                |                    | -                   |                           | -                                 | -            | -            |
| 9        | September             |                    | -                   |                           | -                                 | -            | -            |
| 10       | October               |                    | -                   |                           | -                                 | -            | -            |
| 11       | November              |                    | -                   |                           | -                                 | -            | -            |
| 12       | December              |                    | -                   |                           | -                                 | -            | -            |
| 13       |                       |                    |                     |                           |                                   |              |              |
| 14       | Total                 | -                  | -                   | -                         | -                                 | -            | -            |

**WASTEWATER**

| Line No. | (1)<br>Month/<br>Year | (2)<br>Bulk Service<br>Residential | (3)<br>Flat<br>Rate | (4)<br>General Service | (5)<br>Private Fire<br>Protection | (6)<br>Other-<br>Reuse | (7)<br>Total |
|----------|-----------------------|------------------------------------|---------------------|------------------------|-----------------------------------|------------------------|--------------|
| 1        | January               | 1                                  |                     |                        | -                                 |                        | 1            |
| 2        | February              | 1                                  |                     |                        | -                                 |                        | 1            |
| 3        | March                 | 1                                  |                     |                        | -                                 |                        | 1            |
| 4        | April                 | 1                                  |                     |                        | -                                 |                        | 1            |
| 5        | May                   | 1                                  |                     |                        | -                                 |                        | 1            |
| 6        | June                  | 1                                  |                     |                        | -                                 |                        | 1            |
| 7        | July                  | 1                                  |                     |                        | -                                 |                        | 1            |
| 8        | August                | 1                                  |                     |                        | -                                 |                        | 1            |
| 9        | September             | 1                                  |                     |                        | -                                 |                        | 1            |
| 10       | October               | 1                                  |                     |                        | -                                 |                        | 1            |
| 11       | November              | 1                                  |                     |                        | -                                 |                        | 1            |
| 12       | December              | 1                                  |                     |                        | -                                 |                        | 1            |
| 13       |                       |                                    |                     |                        |                                   |                        |              |
| 14       | Total                 | 12                                 | -                   | -                      | -                                 | -                      | 12           |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] or Sewer [ ]

Florida Public Service Commission

Schedule E-4  
 Page 1 of 2

Preparer: Jared Deason

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

| Line No. | (1)<br>Type Charge                            | (2)<br>Present |            | (3)<br>Proposed - N/A |                            |
|----------|---|----------------|------------|-----------------------|----------------------------|
|          |   | Bus. Hrs.      | After Hrs. | Bus. Hrs.             | After Hrs.                 |
| 1        | <u>Water</u>                                  |                |            |                       |                            |
| 2        | Initial Connection Fee                        | \$ 37.52       | \$ 46.48   |                       |                            |
| 3        |   |                |            |                       |                            |
| 4        | Normal Reconnection Fee                       | \$ 37.52       | \$ 46.48   |                       |                            |
| 5        |   |                |            |                       |                            |
| 6        | Violation Reconnection Fee                    | \$ 37.52       | \$ 46.48   |                       |                            |
| 7        |   |                |            |                       | <b>NO CHANGE REQUESTED</b> |
| 8        | Premises Visit Fee (in lieu of disconnection) | \$ 37.52       | \$ 46.48   |                       |                            |
| 9        |   |                |            |                       |                            |
| 10       | Premises Visit Fee                            | \$ 37.52       | \$ 46.48   |                       |                            |
| 11       |   |                |            |                       |                            |
| 12       | Late Payment Charge                           | \$ 37.52       | N/A        |                       |                            |
| 13       |   |                |            |                       |                            |
| 14       | NSF   | *              | N/A        |                       |                            |
| 15       |   |                |            |                       |                            |
| 16       | *Pursuant to Florida Statute 68.065           |                |            |                       |                            |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [ ] or Sewer [x]

Florida Public Service Commission

Schedule E-4  
 Page 2 of 2

Preparer: Jared Deason

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

| Line No. | (1)<br>Type Charge                             | (2)<br>Present |             | (3)<br>Proposed - N/A |                            |
|----------|--|----------------|-------------|-----------------------|----------------------------|
|          |  | Bus. Hrs.      | After Hrs.  | Bus. Hrs.             | After Hrs.                 |
| 1        | <u>Wastewater</u>                              |                |             |                       |                            |
| 2        | Initial Connection Fee                         | \$ 37.52       | \$ 46.48    |                       |                            |
| 3        |  |                |             |                       |                            |
| 4        | Normal Reconnection Fee                        | \$ 37.52       | \$ 46.48    |                       |                            |
| 5        |  |                |             |                       |                            |
| 6        | Violation Reconnection Fee                     | Actual Cost    | Actual Cost |                       |                            |
| 7        |  |                |             |                       | <b>NO CHANGE REQUESTED</b> |
| 8        | Premises Visit Fee ( in lieu fo disconnection) | \$ 37.52       | \$ 46.48    |                       |                            |
| 9        |  |                |             |                       |                            |
| 10       | Premises Visit Fee                             | \$ 37.52       | \$ 46.48    |                       |                            |
| 11       |  |                |             |                       |                            |
| 12       | Late Payment Charge                            | \$ 37.52       | N/A         |                       |                            |
| 13       |  |                |             |                       |                            |
| 14       | NSF  | *              | N/A         |                       |                            |
| 15       |  |                |             |                       |                            |
| 16       | * Pursuant to Florida Statute 68.065           |                |             |                       |                            |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] or Sewer [ ]

Schedule E-5  
 Page 1 of 2

Preparer: Jared Deason

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

| Line No. | (1)<br>Initial Connection | (2)<br>Normal Connect | (3)<br>Violation Reconnect | (4)<br>Other Charges | (5)<br>Total |
|----------|---------------------------|-----------------------|----------------------------|----------------------|--------------|
| 1        | \$ 94,398                 | \$ 49,412             | \$ -                       | \$ 216,687           | \$ 360,497   |
| 2        |                           |                       |                            |                      |              |
| 3        | Other Charges as follows: |                       |                            |                      |              |
| 4        |                           |                       |                            | \$ -                 |              |
| 5        |                           |                       |                            | \$ 6,445             |              |
| 6        |                           |                       |                            | \$ 164               |              |
| 7        |                           |                       |                            | \$ 195,214           |              |
| 8        |                           |                       |                            | \$ 14,864            |              |
| 9        |                           |                       |                            | <u>\$ 216,687</u>    |              |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [ ] or Sewer [x]

Schedule E-5  
 Page 2 of 2

Preparer: Jared Deason

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

| Line No. | (1)<br>Initial Connection | (2)<br>Normal Connect | (3)<br>Violation Reconnect | (4)<br>Other Charges | (5)<br>Total |
|----------|---------------------------|-----------------------|----------------------------|----------------------|--------------|
| 1        | \$ 86,649                 | \$ 45,356             | \$ -                       | \$ 198,901           | \$ 330,906   |
| 2        |                           |                       |                            |                      |              |
| 3        | Other Charges as follows: |                       |                            |                      |              |
| 4        |                           |                       |                            | \$ -                 |              |
| 5        |                           |                       |                            | \$ 5,915             |              |
| 6        |                           |                       |                            | \$ 150               |              |
| 7        |                           |                       |                            | \$ 179,190           |              |
| 8        |                           |                       |                            | \$ 13,645            |              |
| 9        |                           |                       |                            | <u>\$ 198,901</u>    |              |

Public Fire Hydrants Schedule

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| (1)      | (2)  | (3)              | (4)                 | (5)           |          |
|----------|------|------------------|---------------------|---------------|----------|
| Line No. | Size | Make             | Model               | Location      | Quantity |
| 1        | 4.50 | American Darling | B84B                | Sanlando      | 1        |
| 2        | 4.50 | Clow             | Medallion           | Sanlando      | 1        |
| 3        | 4.50 | Dresser          | 300                 | Sanlando      | 22       |
| 4        | 4.50 | Kennedy          | K-10                | Sanlando      | 1        |
| 5        | 4.50 | Mueller          | 584N                | Sanlando      | 4        |
| 6        | 4.50 | Waterous Pacer   | WB-67               | Sanlando      | 1        |
| 7        | 5.00 | Waterous Pacer   | WB-67               | Sanlando      | 17       |
| 8        | 5.25 | American Darling | B84B                | Sanlando      | 31       |
| 9        | 5.25 | Clow             | 2500                | Sanlando      | 6        |
| 10       | 5.25 | Clow             | Medallion           | Sanlando      | 1        |
| 11       | 5.25 | Dresser          | 300                 | Sanlando      | 7        |
| 12       | 5.25 | Dresser          | K10                 | Sanlando      | 10       |
| 13       | 5.25 | Kennedy          | 200CWP              | Sanlando      | 2        |
| 14       | 5.25 | Kennedy          | Guardian            | Sanlando      | 3        |
| 15       | 5.25 | Kennedy          | K-810               | Sanlando      | 1        |
| 16       | 5.25 | Kennedy          | K81A                | Sanlando      | 2        |
| 17       | 5.25 | Mueller          | Centurion           | Sanlando      | 94       |
| 18       | 5.25 | Mueller          | Super Centurian     | Sanlando      | 3        |
| 19       | 5.25 | Waterous         | Pacer               | Sanlando      | 1        |
| 20       | 5.25 | Waterous Pacer   | W-67                | Sanlando      | 9        |
| 21       | 5.25 | Waterous Pacer   | WB-67               | Sanlando      | 556      |
| 22       | 5.25 | Kennedy          | K-81D               | Cypress Lakes | 5        |
| 23       | 2.25 | Eclipse          | #2.3                | Cypress Lakes | 4        |
| 24       | 5.25 | M&H              | 929                 | Cypress Lakes | 5        |
| 25       | 5.25 | American Darling | B-84-B              | Cypress Lakes | 8        |
| 26       | 5.25 | Mueller          | Centurion           | Cypress Lakes | 1        |
| 27       | 5.25 | M&H              | 929                 | Cypress Lakes | 4        |
| 28       | 5.25 | Mueller          | Super Centurion 200 | Cypress Lakes | 12       |
| 29       | 5.25 | Kennedy          | K-81A               | Cypress Lakes | 26       |
| 30       | 5.25 | American Darling | B-84-B              | Labrador      | 1        |
| 31       | 5.25 | American Darling | B-84-B              | Labrador      | 1        |
| 32       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 33       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 34       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 35       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 36       | 5.25 | Clow             | Medallion           | Labrador      | 1        |
| 37       | 5.25 | Clow             | Medallion           | Labrador      | 1        |
| 38       | 5.25 | Clow             | Medallion           | Labrador      | 1        |
| 39       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 40       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 41       | 5.25 | American Darling | B-84-B              | Labrador      | 1        |
| 42       | 5.25 | American Darling | B-84-B              | Labrador      | 1        |
| 43       | 5.25 | AVK              | 2780                | Labrador      | 1        |
| 44       | 5.25 | M&H              | 129                 | Labrador      | 1        |
| 45       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 46       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |
| 47       | 5.25 | Mueller          | Super Centurion 250 | Labrador      | 1        |



Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule E-6  
 Page 2 of 5

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| (1)      | (2)  | (3)              | (4)                 | (5)         |          |
|----------|------|------------------|---------------------|-------------|----------|
| Line No. | Size | Make             | Model               | Location    | Quantity |
| 1        | 5.25 | Mueller          | Super Centurion 250 | Labrador    | 1        |
| 2        | 5.25 | Mueller          | Super Centurion 250 | Labrador    | 1        |
| 3        | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 4        | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 5        | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 6        | 5.25 | Mueller          | Super Centurion 250 | Labrador    | 1        |
| 7        | 5.25 | Mueller          | Super Centurion 250 | Labrador    | 1        |
| 8        | 5.25 | Mueller          | Super Centurion 250 | Labrador    | 1        |
| 9        | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 10       | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 11       | 5.25 | Clow             | Medallion           | Labrador    | 1        |
| 12       | 5.25 | Clow             | Medallion           | Labrador    | 1        |
| 13       | 5.25 | Kennedy          | K-81A               | Labrador    | 1        |
| 14       | 5.25 | Kennedy          | K-81A               | Labrador    | 1        |
| 15       | 5.25 | Kennedy          | K-81A               | Labrador    | 1        |
| 16       | 5.25 | American Darling | B-84-B              | Labrador    | 1        |
| 17       | 5.25 | American Darling | B-84-B              | Labrador    | 1        |
| 18       | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 19       | 5.25 | M&H              | 129                 | Labrador    | 1        |
| 20       | 5.25 | Clow             | Medallion           | Labrador    | 1        |
| 21       | 5.25 | American Darling | B-84-B              | Labrador    | 1        |
| 22       | 4.50 | Clow             | Eddy                | Lake Placid | 1        |
| 23       | 5.25 | American Darling | B 84 B5             | LUSI        | 89       |
| 24       | 6.00 | American Darling | B 84 B5             | LUSI        | 1        |
| 25       | 5.25 | American Darling | B-84-B              | LUSI        | 240      |
| 26       | 6.00 | American Darling | B-84-B              | LUSI        | 10       |
| 27       | 5.25 | Clow             | Medallion           | LUSI        | 29       |
| 28       | 5.25 | Kennedy          | K-10                | LUSI        | 4        |
| 29       | 5.25 | Kennedy          | K-81-A              | LUSI        | 1        |
| 30       | 5.25 | MH               | 454310              | LUSI        | 1        |
| 31       | 4.50 | Mueller          | Super Centurion     | LUSI        | 2        |
| 32       | 5.25 | Mueller          | Super Centurion     | LUSI        | 207      |
| 33       | 5.25 | US Pipe          | Metropolitan        | LUSI        | 6        |
| 34       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 35       | 4.50 | American Darling | MK73                | UIF-Marion  | 1        |
| 36       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 37       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 38       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 39       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 40       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 41       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 42       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 43       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 44       | 4.50 | Kennedy          | K11                 | UIF-Marion  | 1        |
| 45       | 4.50 | Kennedy          | K11                 | UIF-Marion  | 1        |
| 46       | 4.25 | Mueller          | 107                 | UIF-Marion  | 1        |
| 47       | 5.25 | Clow             | 37D2Z               | UIF-Marion  | 1        |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule E-6  
 Page 3 of 5

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| Line No. | (1)<br>Size | (2)<br>Make | (3)<br>Model | (4)<br>Location | (5)<br>Quantity |
|----------|-------------|-------------|--------------|-----------------|-----------------|
| 1        | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 2        | 4.50        | Kennedy     | K81A         | UIF-Marion      | 1               |
| 3        | 5.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 4        | 4.50        | Mueller     | 107          | UIF-Marion      | 1               |
| 5        | 4.50        | Mueller     | 107          | UIF-Marion      | 1               |
| 6        | 4.50        | Mueller     | 107          | UIF-Marion      | 1               |
| 7        | 4.50        | Kennedy     | K11          | UIF-Marion      | 1               |
| 8        | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 9        | 4.50        | Mueller     | 107          | UIF-Marion      | 1               |
| 10       | 4.50        | Mueller     | 107          | UIF-Marion      | 1               |
| 11       | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 12       | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 13       | 5.25        | Clow        | 37D2Z        | UIF-Marion      | 1               |
| 14       | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 15       | 4.25        | Mueller     | 107          | UIF-Marion      | 1               |
| 16       | 5.25        | M&H         | 129          | UIF-Pasco       | 1               |
| 17       | 5.25        | M&H         | 129          | UIF-Pasco       | 1               |
| 18       | 5.25        | M&H         | 129          | UIF-Pasco       | 1               |
| 19       | 5.25        | M&H         | 129          | UIF-Pasco       | 1               |
| 20       | 5.25        | Kennedy     | K-81A        | UIF-Pasco       | 1               |
| 21       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 22       | 5.25        | AVK         | 2780         | UIF-Pasco       | 1               |
| 23       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 24       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 25       | 5.25        | Waterous    | Pacer        | UIF-Pasco       | 1               |
| 26       | 5.25        | AVK         | 2780         | UIF-Pasco       | 1               |
| 27       | 5.25        | Kennedy     | K-81A        | UIF-Pasco       | 1               |
| 28       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 29       | 5.25        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 30       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 31       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 32       | 4.50        | Mueller     | Improved     | UIF-Pasco       | 1               |
| 33       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 34       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 35       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 36       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 37       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 38       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 39       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 40       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 41       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 42       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 43       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 44       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 45       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 46       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |
| 47       | 5.25        | US Pipe     | Metropolitan | UIF-Pasco       | 1               |

Company: Utilities, Inc. of Florida  
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 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule E-6  
 Page 4 of 5

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| Line No. | (1)<br>Size | (2)<br>Make      | (3)<br>Model        | (4)<br>Location | (5)<br>Quantity |
|----------|-------------|------------------|---------------------|-----------------|-----------------|
| 1        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 2        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 3        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 4        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 5        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 6        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 7        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 8        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 9        | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 10       | 5.25        | Kennedy          | K-81A               | UIF-Pasco       | 1               |
| 11       | 5.25        | Kennedy          | K-81A               | UIF-Pasco       | 1               |
| 12       | 5.25        | Kennedy          | K-81A               | UIF-Pasco       | 1               |
| 13       | 5.25        | Kennedy          | K-81A               | UIF-Pasco       | 1               |
| 14       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 15       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 16       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 17       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 18       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 19       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 20       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 21       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 22       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 23       | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 24       | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 25       | 5.25        | US Pipe          | Metropolitan        | UIF-Pasco       | 1               |
| 26       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 27       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 28       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 29       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 30       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 31       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 32       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 33       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 34       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 35       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 36       | 5.25        | American Darling | B-84-B              | UIF-Pasco       | 1               |
| 37       | 5.25        | Mueller          | 584N                | Pennbrooke      | 24              |
| 38       | 5.25        | Clow             | 292                 | Pennbrooke      | 7               |
| 39       | 5.25        | M & H            | 129                 | Pennbrooke      | 1               |
| 40       | 5.25        | Mueller          | 584N                | Pennbrooke      | 12              |
| 41       | 6.00        | American Darling | B84B                | Pennbrooke      | 4               |
| 42       | 4.50        | American Darling | MK 73-1             | Pennbrooke      | 9               |
| 43       | 5.25        | American Darling | B-62B               | UIF-Orange      | 1               |
| 44       | 5.25        | Mueller          | Super Centurion 25C | UIF-Pinellas    | 1               |
| 45       | 4.50        | Kennedy          | K10                 | UIF-Pinellas    | 1               |
| 46       | 4.50        | Mueller          | Improved            | UIF-Pinellas    | 1               |
| 47       | 4.50        | Mueller          | Improved            | UIF-Pinellas    | 1               |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
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 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule E-6  
 Page 5 of 5

Preparer: Jared Deason

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| (1)      | (2)  | (3)              | (4)        | (5)          |          |
|----------|------|------------------|------------|--------------|----------|
| Line No. | Size | Make             | Model      | Location     | Quantity |
| 1        | 5.25 | Waterous         | Pacer      | UIF-Pinellas | 1        |
| 2        | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 3        | 4.50 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 4        | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 5        | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 6        | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 7        | 5.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 8        | 5.25 | Kennedy          | K81A       | UIF-Seminole | 1        |
| 9        | 5.25 | Kennedy          | K81A       | UIF-Seminole | 1        |
| 10       | 5.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 11       | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 12       | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 13       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 14       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 15       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 16       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 17       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 18       | 5.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 19       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 20       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 21       | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 22       | 5.25 | Kennedy          | K11        | UIF-Seminole | 1        |
| 23       | 5.25 | Kennedy          | K11        | UIF-Seminole | 1        |
| 24       | 5.25 | Kennedy          | K11        | UIF-Seminole | 1        |
| 25       | 5.25 | Kennedy          | K11        | UIF-Seminole | 1        |
| 26       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 27       | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 28       | 4.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 29       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 30       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 31       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 32       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 33       | 5.25 | Mueller          | Centurion  | UIF-Seminole | 1        |
| 34       | 5.25 | Waterous         | Pacer WB67 | UIF-Seminole | 1        |
| 35       | 5.25 | Waterous         | Pacer WB67 | UIF-Seminole | 1        |
| 36       | 5.25 | Waterous         | Pacer WB67 | UIF-Seminole | 1        |
| 37       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 38       | 5.25 | American Darling | B-84-B     | UIF-Seminole | 1        |
| 39       | 5.25 | Mueller          | Centurion  | UIF-Seminole | 1        |

Company: Utilities, Inc. of Florida  
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Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule E-7  
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of private fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

| (1)<br>Line<br>No. | (2)<br>Size   | (3)<br>Type | (4)<br>Quantity |
|--------------------|---|-------------|-----------------|
| 1                  | This utility does not have any private fire protection in this area; therefore this schedule is not applicable. |             |                 |
| 2                  |   |             |                 |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim  Final   
 Historical  Projected

Schedule E-8  
 Page 1 of 1

Preparer: Jared Deason

**Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.**

| (1)<br>Line<br>No. | (2)<br>Type | (3)<br>Description  |
|--------------------|-------------|---|
| 1                  |             | This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs. |
| 2                  |             |   |

Company: Utilities, Inc. of Florida  
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 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule E-9  
 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

| (1)<br>Line<br>No. | (2)<br>Type of<br>Tax or Fee  | (3)<br>To Whom<br>Payment is Made | (4)<br>Amount | (5)<br>How Collected<br>from Customers | (6)<br>Agreement<br>Type |
|--------------------|---|-----------------------------------|---------------|--|--------------------------|
| 1<br>2             | This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable. |                                   |               |  |                          |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] or Sewer [x]

Schedule E-10  
 Page 1 of 1

Preparer: Jared Deason

**Explanation: Provide a schedule of present and proposed service availability charges. (see Rule 25-20.580,F.A.C) If no change is proposed, then this schedule is not required**

| (1)<br>Line<br>No. | (2)<br>Type of Charge   | (3)<br>Present<br>Charges | (4)<br>Proposed<br>Charges |
|--------------------|---|---------------------------|----------------------------|
| 1                  | <b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b> |                           |                            |
| 2                  |   |                           |                            |
| 3                  |   |                           |                            |
| 4                  | System Capacity Charge  |                           |                            |
| 5                  | Residential-per ERC (___ GPD)   |                           |                            |
| 6                  | All others-per Gallon/Day   |                           |                            |
| 7                  |   |                           |                            |
| 8                  | Plant Capacity Charge   |                           |                            |
| 9                  | Residential-per ERC (  GPD)   |                           |                            |
| 10                 | All others-per Gallon/Day   |                           |                            |
| 11                 |   |                           |                            |
| 12                 | Main Extension Charge   |                           |                            |
| 13                 | Residential-per ERC (  GPD)   |                           |                            |
| 14                 | or-per Lot (_____ Front Footage)  |                           |                            |
| 15                 | Multi-family - Per unit   |                           |                            |
| 16                 | All others-per Gallon/Day   |                           |                            |
| 17                 | or-per Front Foot   |                           |                            |
| 18                 |   |                           |                            |
| 19                 | Meter Installation Charge   |                           |                            |
| 20                 | 5/8" x 3/4"   |                           |                            |
| 21                 | 1"  |                           |                            |
| 22                 | 1-1/2"  |                           |                            |
| 23                 | 2"  |                           |                            |
| 24                 | All Others  |                           |                            |
| 25                 |   |                           |                            |
| 26                 | Service (Lateral) Installation Charge   |                           |                            |
| 27                 | 5/8" x 3/4"   |                           |                            |
| 28                 | 1"  |                           |                            |
| 29                 | 1-1/2"  |                           |                            |
| 30                 | 2"  |                           |                            |
| 31                 | All Others  |                           |                            |
| 32                 |   |                           |                            |
| 33                 | Back Flow Prevention Installation Charge  |                           |                            |
| 34                 | 5/8" x 3/4"   |                           |                            |
| 35                 | 1"  |                           |                            |
| 36                 | 1-1/2"  |                           |                            |
| 37                 | 2"  |                           |                            |
| 38                 | All Others  |                           |                            |
| 39                 |   |                           |                            |
| 40                 | Plan Review Charge  |                           |                            |
| 41                 |   |                           |                            |
| 42                 | Inspection Charge   |                           |                            |
| 43                 |   |                           |                            |
| 44                 | Guaranteed Revenue Charge   |                           |                            |
| 45                 | With prepayment of Serv. Avail. Charges   |                           |                            |
| 46                 | Residential-per ERC (_____ GPD)/Month   |                           |                            |
| 47                 | All others-per Gallon/Month   |                           |                            |
| 48                 | Without prepayment of Serv. Avail. Charges  |                           |                            |
| 49                 | Residential-per ERC (_____ GPD)/Month   |                           |                            |
| 50                 | All others-per Gallon/Month   |                           |                            |
| 51                 |   |                           |                            |
| 52                 | Allowance for Funds Prudently Invested (AFPI)   |                           |                            |
| 53                 | (if lines constructed by utility)   |                           |                            |



Company: Utilities, Inc. of Florida  
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 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] or Sewer [x]

Schedule E-11  
 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class size..

| (1)<br>Line<br>No. | (2)<br>For the<br>Year Ended  | (3)<br>Residential | (4)<br>General<br>Service | (5)<br>Other | (6)<br>Total |
|--------------------|---|--------------------|---------------------------|--------------|--------------|
| 1                  | This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable. |                    |                           |              |              |
| 2                  |   |                    |                           |              |              |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] or Sewer [x]

Schedule E-12  
 Page 1 of 1

Preparer: Jared Deason

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity) , and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

| (1)<br>Line<br>No. | (2)<br>Customer | (3)<br>Base | (4)<br>Extra<br>Capacity | (5)<br>Present<br>Charges | (6)<br>Proposed<br>Charges |
|--------------------|-----------------|-------------|--------------------------|---------------------------|----------------------------|
|--------------------|-----------------|-------------|--------------------------|---------------------------|----------------------------|

|   |   |  |  |  |  |
|---|---|--|--|--|--|
| 1 | This utility does not have any industrial customers, whose utilization exceeds an |  |  |  |  |
| 2 | average of 350,000 GPD; therefore this schedule is not applicable.                |  |  |  |  |

Company: Utilities, Inc. of Florida  
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 Interim  Final   
 Historical  Projected   
 Water  or Sewer

Schedule E-13  
 Page 1 of 1

Preparer: Jared Deason

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes applicable.

| (1)<br>Line No. | (2)<br>Class. Meter Size | (3)<br>Historical Year Bills | (4)<br>Projection Factor | (5)<br>Projected Test Year Bills | (6)<br>Projection Factor | (7)<br>Projected Test Year Consumption (000) | (8)<br>Present Rates | (9)<br>Projected Test Year Revenue | (10)<br>Proposed Rates | (11)<br>Projected Revenue Requirement |
|-----------------|--------------------------|------------------------------|--------------------------|----------------------------------|--------------------------|--|----------------------|------------------------------------|------------------------|---------------------------------------|
|-----------------|--------------------------|------------------------------|--------------------------|----------------------------------|--------------------------|--|----------------------|------------------------------------|------------------------|---------------------------------------|

1 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Water [X] or Sewer [X]

Schedule: E-14  
 Page 1 of 1  
 Preparer: Jared Deason

Customer Class: All  
 Meter Size: All

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

| Line No. | (1)<br>Consumption Level | (2)<br>Number of Bills | (3)<br>Cumulative Bills | (4)<br>Gallons Consumed<br>(1)x(2) | (5)<br>Cumulative Gallons | (6)<br>Reversed Bills | (7)<br>Consolidated Factor<br>[(1)x(6)]+(5) | (8)<br>Percentage of Total |
|----------|--------------------------|------------------------|-------------------------|------------------------------------|---------------------------|-----------------------|---|----------------------------|
|----------|--------------------------|------------------------|-------------------------|------------------------------------|---------------------------|-----------------------|---|----------------------------|

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 5.633                                      | 5.345   | 0.000                       | 4.561                  | 0.403                    | 0.382  | 7.2%                                 |
| Feb-19         | 5.732                                      | 5.362   | 0.000                       | 4.622                  | 0.400                    | 0.340  | 6.3%                                 |
| Mar-19         | 7.211                                      | 6.678   | 0.000                       | 4.487                  | 0.333                    | 1.858  | 27.8%                                |
| Apr-19         | 7.326                                      | 6.784   | 0.000                       | 5.942                  | 0.465                    | 0.377  | 5.6%                                 |
| May-19         | 7.746                                      | 7.312   | 0.000                       | 4.602                  | 0.862                    | 1.847  | 25.3%                                |
| Jun-19         | 7.602                                      | 7.374   | 0.000                       | 5.094                  | 1.247                    | 1.034  | 14.0%                                |
| Jul-19         | 7.501                                      | 7.325   | 0.000                       | 4.363                  | 3.131                    | -0.169   | -2.3%                                |
| Aug-19         | 7.680                                      | 7.526   | 0.000                       | 3.492                  | 4.017                    | 0.017  | 0.2%                                 |
| Sep-19         | 6.575                                      | 6.443   | 0.000                       | 3.232                  | 2.358                    | 0.853  | 13.2%                                |
| Oct-19         | 6.510                                      | 6.380   | 0.000                       | 4.711                  | 1.539                    | 0.130  | 2.0%                                 |
| Nov-19         | 6.817                                      | 6.681   | 0.000                       | 5.042                  | 1.688                    | -0.050   | -0.7%                                |
| Dec-19         | 7.324                                      | 7.177   | 0.000                       | 5.152                  | 2.282                    | -0.257   | -3.6%                                |
| Total          | 83.657                                     | 80.387  | 0.000                       | 55.299                 | 18.724                   | 6.363  | 7.9%                                 |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)              | (2) Individual Plant Flows |        |        | (5)                  | (6)                                 |
|----------------|------------------|----------------------------|--------|--------|----------------------|-------------------------------------|
|                | Cypress<br>Lakes | (Name)                     | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 3.722            |                            |        |        | 3.722                | 0.000                               |
| Feb-19         | 3.692            |                            |        |        | 3.692                | 0.000                               |
| Mar-19         | 3.993            |                            |        |        | 3.993                | 0.000                               |
| Apr-19         | 3.468            |                            |        |        | 3.468                | 0.000                               |
| May-19         | 2.932            |                            |        |        | 2.932                | 0.000                               |
| Jun-19         | 2.887            |                            |        |        | 2.887                | 0.000                               |
| Jul-19         | 3.299            |                            |        |        | 3.299                | 0.000                               |
| Aug-19         | 3.164            |                            |        |        | 3.164                | 0.000                               |
| Sep-19         | 2.798            |                            |        |        | 2.798                | 0.000                               |
| Oct-19         | 3.286            |                            |        |        | 3.286                | 0.000                               |
| Nov-19         | 3.244            |                            |        |        | 3.244                | 0.000                               |
| Dec-19         | 3.553            |                            |        |        | 3.553                | 0.000                               |
| <b>Total</b>   | <b>40.037</b>    |                            |        |        | <b>40.037</b>        | <b>0.000</b>                        |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-3  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  |   | Date                 | GPD                   |
|--|---|----------------------|-----------------------|
| <b>1 Plant Capacity</b>  | <b>by Water Use Permit</b>                |                      |                       |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation   | <u>AA</u> DF                              |                      | 293,800               |
|  | <u>MM</u> ADF                             |                      | 382,000               |
| <b>2 Maximum Day</b>   |   |                      |                       |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | Max day, no unusual occurrences           | <u>6/2/2019</u>      | <u>416,000</u>        |
| <b>3 Five Day Max. Year</b>  |   |                      |                       |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. |   | (1) <u>5/22/2019</u> | <u>286,000</u>        |
|  |   | (2) <u>5/5/2019</u>  | <u>310,000</u>        |
|  |   | (3) <u>5/20/2019</u> | <u>315,000</u>        |
|  |   | (4) <u>5/30/2019</u> | <u>341,000</u>        |
|  |   | (5) <u>5/27/2019</u> | <u>406,000</u>        |
|  |   | AVERAGE              | <u>331,600</u>        |
| <b>4 Average Daily Flow</b>  |   | Max Month            | <u>235,856</u>        |
|  |   | Annual               | <u>220,238</u>        |
| <b>5 Required Fire Flow</b>  | 500 gpm Residential, 1,000 gpm Commercial |                      | 1,000 gpm for 2 hours |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |   |                      |                       |

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Cypress Lakes**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | <u>MONTH</u>         | <u>GPD</u>            |
|--|----------------------|-----------------------|
| <b>1. Plant Capacity (3MADF)</b>   |                      | <u><b>190,000</b></u> |
| <p>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p> |                      |                       |
| <b>2. Average Daily Flow Max Month</b>   | <u>3/2019</u>        | <u><b>128,807</b></u> |
| <b>3. Average Annual Daily Flow</b>  |                      | <u><b>109,691</b></u> |
| <b>3. Max 3 Month Average Daily Flow (3MADF)</b>   | <u>Ending 3/2019</u> | <u><b>126,907</b></u> |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                       |                 |
|---|-----------------------|-----------------|
| Total well capacity, gpm                                    |                       | 1,610 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 770 gpm         |
| Ground storage capacity, gal.                               |                       | 0 gallons       |
| Usable ground storage (90%), gal.                           |                       | 0 gallons       |
| Elevated storage  |                       | 0 gallons       |
| Usable elevated storage                                     |                       | 0 gallons       |
| Hydropneumatic storage capacity, gal.                       |                       | 20,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons       |
| Total usable storage, gal.                                  |                       | 0 gallons       |
| Maximum day demand  |                       | 416,000 gpd     |
| Peak hour demand = 2 x maximum day/1440                     |                       | 578 gpm         |
| Fire flow requirement                                       | 1,000 gpm x 2 hours   | 120,000 gpd     |
| Unaccounted for water                                       | 7.92% of water pumped | 17,434 gpd, avg |
| Acceptable unaccounted for                                  | 10.00%                | 22,024 gpd, avg |
| Excess unaccounted for                                      |                       | 0.0 gpd, avg    |

Used & Useful Analysis, in accordance with Rule 25-30.4325:  
(No usable storage)

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |           |
|-----|--|-----------|
| A = | Peak demand                                  | 578 gpm   |
| B = | Property needed to serve five years after TY | 74 gpm    |
| C = | Fire flow demand                             | 1,000 gpm |
| D = | Excess unaccounted for water                 | 0 gpm     |
| E = | Firm Reliable Capacity                       | 770 gpm   |

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Note: In Docket no. 130212-WS, the Commission found the water and wastewater systems 100% used and useful and shall continue to be 100% used and useful, after considering the impact of conservation and growth in demand.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

| <u>Line<br/>No.</u> |     |   |                |
|---------------------|-----|---|----------------|
| 1                   | (A) | Used and useful flow (000):                         |                |
| 2                   |     | 3MADF - year 2019                                   | <u>126,907</u> |
| 3                   | (B) | Property needed for post test year period (see F-8) | <u>12,463</u>  |
| 4                   | (C) | Permitted capacity (3MADF)                          | <u>190,000</u> |
| 5                   | (D) | Used and useful percentage                          | <u>73.35%</u>  |
| 6                   | (E) | Non-used and useful percentage                      | <u>26.65%</u>  |
|                     |     | Use   | 100.00%        |

Note: In Docket no. 130212-WS, the Commission found the water and wastewater systems 100% used and useful and shall continue to be 100% used and useful, after considering the impact of conservation and growth in demand.  
In Docket No. 20160101-WS, that conclusion was reaffirmed.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                    | Main length<br>feet | miles  | Allowance @ 500           |        |            |
|---|--|---------------------|--------|---------------------------|--------|------------|
|   |  |                     |        | gpd/inch-dia./mile<br>gpd | gpy    |            |
| 1 | 4                                      |                     | 0      | 0.000                     | 0      |            |
| 2 | 6                                      |                     | 0      | 0.000                     | 0      |            |
|   | 8                                      |                     | 57,097 | 10.814                    | 43,255 |            |
|   | 10                                     |                     | 528    | 0.100                     | 500    |            |
|   | 12                                     |                     | 2,001  | 0.379                     | 2,274  |            |
| 3 | 15                                     |                     | 0      | 0.000                     | 0      |            |
| 4 | Total                                  |                     | 59,626 | 11.293                    | 46,029 | 16,800,646 |
| 5 | Estimated Inflow @ 10% of flows (1.10) |                     |        |                           |        | 5,113,093  |
| 6 | Allowable I&I                          |                     |        |                           |        | 21,913,739 |

**B. Actual Inflow & Infiltration (I&I)**

|   |                    |  |  |  |  |            |
|---|--------------------|--|--|--|--|------------|
| 7 | Wastewater treated |  |  |  |  | 40,037,058 |
|---|--------------------|--|--|--|--|------------|

|    | Water Gallons (not capped) sold to: |            | Estimated<br>returned |            |
|----|-------------------------------------|------------|-----------------------|------------|
| 8  | Residential WW                      | 49,752,354 | 80%                   | 39,801,883 |
| 9  | Non-Res. WW                         | 1,378,580  | 90%                   | 1,240,722  |
| 10 | Estimated flows returned            | 51,130,934 |                       | 41,042,605 |

|    |   |             |
|----|---|-------------|
| 12 | Estimated I&I (treated less returned) [1.7-1.9] | -1,005,547  |
| 13 | Actual less allowable [1.10-1.6]                | -22,919,286 |
| 14 | Excess, if any [1.10-1.6, if positive]          | 0           |
| 15 | Excess as percent of wastewater treated         | 0.00%       |

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

**Distribution & Collection Systems**

**In Docket No.130212-WS, as in the previous Docket No. 090349-WS, the Commission found the distribution and collection systems to be 100% U&U.**

**In Docket No. 20160101-WS that conclusion was reaffirmed.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Treatment & Related Facilities

PN = EG x PT x U

where:

|      |  |       |         |   |
|------|--|-------|---------|---|
| EG = | Equivalent annual growth in ERCs (see F-9)   | 44.79 | ERC/yr  |   |
| PT = | Post test year period per statute            | 5     | yrs     |   |
| U =  | Unit of measure utilized in U&U calculations | 0.328 | gpm/ERC | * |
| PN = | Property needed expressed in U units         | 74    | gpm     |   |

\* Based on 2015 Peak hour demand from F-5 divided by ERCs from Schedule F-9.

Wastewater Treatment & Related Facilities

PN = EG x PT x U

where:

|      |  |        |         |    |
|------|--|--------|---------|----|
| EG = | Equivalent annual growth in ERCs (see F-10)  | 31.94  | ERC/yr  |    |
| PT = | Post test year period per statute            | 5      | yrs     |    |
| U =  | Unit of measure utilized in U&U calculations | 78     | gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 12,463 | gpd     |    |

\*\* Based on 2015 3MADF divided by ERCs from Schedule F-10.

Distribution & Collection Systems

PN = EG x PT x U

where:

|      |  |       |         |     |
|------|--|-------|---------|-----|
| EG = | Equivalent annual growth in SFRs (see F-9)   | 33.09 | SFR/yr  | *** |
| PT = | Post test year period per statute            | 5     | yrs     |     |
| U =  | Unit of measure utilized in U&U calculations | 1     | SFR/lot |     |
| PN = | Property needed expressed in U units         | 165   | SFR     |     |

\*\*\* Based on SFR growth. The water & wastewater SFRs are same. EG = TY avg SFRs x growth rate in SFRs, (F-9 or F-10, col. 10)



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/<br>SFR<br>(5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs<br>(7)/(6) | (9)<br>Annual % Incr.<br>in ERCs |
|---|-------------|-------------------|---------------|----------------|-------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------------|
|   |             | (3)<br>Beginning  | (4)<br>Ending | (4)<br>Average |                         |                                   |                           |                              |                                  |
| 1   | 2015        | 1,416             | 1,498         | 1,457          | 40,703,771              | 27,937                            | 42,040,061                | 1,505                        |                                  |
| 2   | 2016        | 1,498             | 1,521         | 1,510          | 42,618,914              | 28,234                            | 43,947,704                | 1,557                        | 3.44%                            |
| 3   | 2017        | 1,521             | 1,546         | 1,534          | 47,653,920              | 31,075                            | 49,219,790                | 1,584                        | 1.76%                            |
| 4   | 2018        | 1,546             | 1,574         | 1,560          | 48,440,916              | 31,052                            | 49,732,796                | 1,602                        | 1.12%                            |
| 5   | 2019        | 1,574             | 1,591         | <u>1,583</u>   | 49,752,354              | 31,439                            | 51,130,934                | 1,626                        | <u>1.55%</u>                     |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |               |                |                         |                                   |                           |                              | <u>1.96%</u>                     |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |
|----------------|-------------|----------|----------|
| Constant:      | 1488.225959 | <u>X</u> | <u>Y</u> |
| X Coefficient: | 28.80730431 | 1        | 1,505    |
| R^2:           | 0.955372843 | 2        | 1,557    |
|                |             | 3        | 1,584    |
|                |             | 4        | 1,602    |
|                |             | 5        | 1,626    |
|                |             | 10       | 1776     |

Five year growth - Regression 150 Ercs  
 Annual average growth 29.99 Ercs

Five year growth - Simple Average 160 Ercs  
 Annual average growth 31.94 Ercs

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                    | (2)                  | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------|----------------------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows |                      | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | Eagle Ridge<br>Plant   | Cross<br>Creek Plant |        |        |                      |                                     |
| Jan-19         | 6.811                  | 2.484                |        |        | 9.295                | 0.000                               |
| Feb-19         | 6.275                  | 2.501                |        |        | 8.776                | 0.000                               |
| Mar-19         | 6.634                  | 2.896                |        |        | 9.530                | 0.000                               |
| Apr-19         | 6.039                  | 1.981                |        |        | 8.020                | 0.000                               |
| May-19         | 5.961                  | 1.293                |        |        | 7.254                | 0.000                               |
| Jun-19         | 5.823                  | 1.153                |        |        | 6.976                | 0.000                               |
| Jul-19         | 6.601                  | 0.181                |        |        | 6.782                | 0.000                               |
| Aug-19         | 6.028                  | 1.342                |        |        | 7.370                | 0.000                               |
| Sep-19         | 5.323                  | 1.141                |        |        | 6.464                | 0.000                               |
| Oct-19         | 5.894                  | 1.422                |        |        | 7.316                | 0.000                               |
| Nov-19         | 5.937                  | 1.752                |        |        | 7.689                | 0.000                               |
| Dec-19         | 6.345                  | 1.835                |        |        | 8.180                | 0.000                               |
| <b>Total</b>   | <b>73.671</b>          | <b>19.981</b>        |        |        | <b>93.652</b>        | <b>0.000</b>                        |

Note: These plants are not interconnected.



Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-4  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| <b>EAGLE RIDGE PLANT</b>   | <u>MONTH</u>  | <u>GPD</u>     |
|--|---------------|----------------|
| 1 Plant Capacity (TMADF) Extended aeration   |               | <u>318,000</u> |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |               |                |
| 2 Average Daily Flow Max Month   | <u>2/2019</u> | <u>214,000</u> |
| 3 Average Annual Daily Flow  |               | <u>201,838</u> |
| 4 Maximum Three Month Average Daily Flow   | <u>3/2019</u> | <u>219,272</u> |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |               |                |
| (There is no record that this peak month was influenced by any abnormal infiltration)  |               |                |
| <b>CROSS CREEK PLANT</b>   | <u>MONTH</u>  | <u>GPD</u>     |
| 1. Plant Capacity (MMADF)  |               | <u>249,000</u> |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |               |                |
| 2. Average Daily Flow Max Month  | <u>3/2019</u> | <u>93,419</u>  |
| 3 Average Annual Daily Flow  |               | <u>54,742</u>  |
| 4 Maximum Three Month Average Daily Flow   | <u>3/2019</u> | <u>87,623</u>  |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |               |                |

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately.

**EAGLE RIDGE**

|  |                        |
|--|------------------------|
| 1 (A) Used and useful flow, GPD (TMADF) (See F-4)                | <u>219,272</u>         |
| 2 (B) Less: Excess I&I (No indication of excess I/I - see note)) | -                      |
| 3 (C) Plus: Property needed for post test year period ( See F-8) | -                      |
| 4 (E) Permitted capacity   | <u>318,000</u>         |
| 5 (F) Used and useful percentage                                 | <u>68.95%</u>          |
|  | Use 100% U&U, See note |
| 6 (G) Non-used and useful percentage                             | <u>31.05%</u>          |

**NOTE:**

In Docket No. 20160101-WS indicated that the Commission had previously determined this system to be 100% U&U and should continue to do so. In support of this, in Docket No. 080247-SU it was noted that the service area was virtually built out. Nothing has changed in that regard. The system is built out. The water use per Wastewater SFR continues to decrease reflecting customer conservation. It has decreased from 266 gpd/SFR in 2007 to 202 gpd/SFR in 2019.

**CROSS CREEK**

|  |                        |
|--|------------------------|
| 1 (A) Used and useful flow, GPD (MMADF) (See F-4)                | <u>93,419</u>          |
| 2 (B) Less: Excess I&I (No indication of excess I/I - see note)) | -                      |
| 3 (C) Plus: Property needed for post test year period ( See F-8) | -                      |
| 4 (E) Permitted capacity   | <u>249,000</u>         |
| 5 (F) Used and useful percentage                                 | <u>37.52%</u>          |
|  | Use 100% U&U, See note |
| 6 (G) Non-used and useful percentage                             | <u>62.48%</u>          |

**NOTE:**

In Docket No. 20160101-WS indicated that the Commission had previously determined this system to be 100% U&U and should continue to do so.

As with the Eagle Creek system, it should be noted that treated flows have decreased from 82 gpd/Condo unit in 2007 to only 60 gpd/Condo unit in 2019.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**EAGLE RIDGE**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                                  | Main length<br>feet | miles  | Allowance @ 500<br>gpd/inch-dia./mile |        |            |
|---|--|---------------------|--------|---------------------------------------|--------|------------|
|   |  |                     |        | gpd                                   | gpy    |            |
|   |  | 4                   | 0      | 0.000                                 | 0      |            |
| 1 |  | 6                   | 0      | 0.000                                 | 0      |            |
| 2 |  | 8                   | 53,208 | 10.077                                | 40,309 |            |
| 3 |  | 10                  | 0      | 0.000                                 | 0      |            |
| 4 | <b>Total</b>   |                     | 53,208 | 10.077                                | 40,309 | 14,712,818 |
| 5 | <b>Estimated Inflow @ 10% of gallons sold (L.10)</b> |                     |        |                                       |        | 9,216,400  |
| 6 | <b>Allowable I&amp;I</b>                             |                     |        |                                       |        | 23,929,218 |

**B. Actual Inflow & Infiltration (I&I)**

|   |                           |  |  |  |  |            |
|---|---------------------------|--|--|--|--|------------|
| 7 | <b>Wastewater treated</b> |  |  |  |  | 73,671,000 |
|---|---------------------------|--|--|--|--|------------|

|    | Gallons Billed (not capped) to: |                   | Estimated<br>returned * |                   |
|----|---------------------------------|-------------------|-------------------------|-------------------|
| 8  | SFR Residential WW cust.        | 55,799,000        | 60%                     | 33,479,400        |
| 9  | All Other                       | 36,365,000        | 90%                     | 32,728,500        |
| 10 | <b>Estimated flows returned</b> | <b>92,164,000</b> |                         | <b>66,207,900</b> |

11 \* The Eagle Ridge community is heavily landscaped both on lots and common areas.  
12 Management estimates that a smaller percentage than average of water consumed is  
13 is returned for wastewater treatment.

|    |   |             |
|----|---|-------------|
| 14 | <b>Estimated I&amp;I (treated less returned) [L.7-L.10]</b> | 7,463,100   |
| 15 | <b>Actual I&amp;I less allowable [L.11-L.6]</b>             | -16,466,118 |
| 16 | <b>Excess, if any [L.11-L.6, if positive]</b>               | 0           |
| 17 | <b>Excess as percent of wastewater treated</b>              | 0.00%       |

**CROSS CREEK PLANT**

18 Cross Creek was originally developed and operated as a not-for-profit association. Wastewater  
19 rates were set up on a flat rate basis, based on the total number of buildout units. The area is built out.  
20 The current owner continues to bill on a flat rate basis. As such, it has no need for, and no record of, the amount  
23 The treated WW flows for Cross Creek for the TY were 19,981,000 gallons or only 60 gpd per unit.  
24 I&I does not appear to be a problem.

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Wastewater Collection System**

**In Docket No. 20160101-WS the system was found to be 100% U&U.  
Nothing has changed. The systems should remain 100% Used and Useful.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

|      |  |             |    |
|------|--|-------------|----|
| EG = | Equivalent annual growth in ERCs (see F-10)  | 9 ERC/yr    |    |
| PT = | Post test year period per statute            | 5 yrs       |    |
| U =  | Unit of measure utilized in U&U calculations | 175 gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 7,735 gpd   |    |

\*\* Based on 2019 3MADF divided by ERCs from Schedule F-10.

NOTE: Even though F-10 shows a positive trend in growth in ERCs, the system is completely built out.No allowance for growth is requested.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 776               | 764    | 770     | 57,722,000              | 74,964                     | 99,584,000                | 1,328                     |                               |
| 2   | 2016        | 764               | 762    | 763     | 54,839,000              | 71,873                     | 93,802,000                | 1,305                     | -1.76%                        |
| 3   | 2017        | 762               | 765    | 764     | 58,827,000              | 77,049                     | 98,732,000                | 1,281                     | -1.82%                        |
| 4   | 2018        | 765               | 758    | 762     | 168,928,000             | 221,836                    | 208,146,000               | 938                       | -26.78%                       |
| 5   | 2019        | 758               | 755    | 757     | 55,799,000              | 73,759                     | 92,164,000                | 1,250                     | 33.17%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>0.71%</u>                  |

NOTE: The above data is for the Eagle Ridge system only. There is no gallonage data for Cross Creek. Cross Creek is a flat rate wastewater system; water is sold to and billed to individual customers directly by Lee County. This utility has no gallonage data and the number of units is fixed at 905.

Regression Analysis per Rule 25-30.431(2)(C)

|                |              |          |
|----------------|--------------|----------|
|                | <u>X</u>     | <u>Y</u> |
| Constant:      | 1377.945319  | 1 1,328  |
| X Coefficient: | -52.46395407 | 2 1,305  |
| R^2:           | 0.267218464  | 3 1,281  |
|                |              | 4 938    |
|                |              | 5 1,250  |
|                |              | 10 853   |

Five year growth (396) Ercs  
 Annual average growth -79.24 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 44 Ercs  
 Annual average growth @ 0.71% 8.82 Ercs

Eagle Ridge and Cross Creek are separately served golf and tennis club communities. The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condo units, 204 town house units and a few commercial customers. In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore, a customer count and a unit count will not be the same. The number of SFRs shown for the test year are individually metered SFRs. All others are captured under GS accounts.

There is no growth in units but there is fluctuation in SFRs being billed. There is also fluctuation in GS use associated with master metered units. The small rate of growth allows for fluctuating service requirements to be recognized.

The Cross Creek service area consists of 905 condominium units, some of which are single family and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 2.428                                      | 2.461   | 0.000                       | 2.017                  | 0.068                    | 0.376  | 15.3%                                |
| Feb-19         | 2.424                                      | 2.456   | 0.000                       | 2.480                  | 0.066                    | -0.091   | -3.7%                                |
| Mar-19         | 2.794                                      | 2.831   | 0.000                       | 2.267                  | 0.056                    | 0.508  | 17.9%                                |
| Apr-19         | 2.062                                      | 2.089   | 0.000                       | 2.441                  | 0.020                    | -0.372   | -17.8%                               |
| May-19         | 1.517                                      | 1.514   | 0.000                       | 1.730                  | 0.065                    | -0.281   | -18.6%                               |
| Jun-19         | 1.312                                      | 1.273   | 0.000                       | 1.291                  | 0.079                    | -0.097   | -7.6%                                |
| Jul-19         | 1.312                                      | 1.273   | 0.000                       | 1.243                  | 0.035                    | -0.005   | -0.4%                                |
| Aug-19         | 1.322                                      | 1.281   | 0.000                       | 1.064                  | 0.033                    | 0.185  | 14.4%                                |
| Sep-19         | 1.669                                      | 1.619   | 0.000                       | 1.305                  | 0.187                    | 0.126  | 7.8%                                 |
| Oct-19         | 1.687                                      | 1.637   | 0.000                       | 1.655                  | 0.062                    | -0.081   | -4.9%                                |
| Nov-19         | 2.103                                      | 2.039   | 0.000                       | 1.533                  | 0.083                    | 0.423  | 20.7%                                |
| Dec-19         | 2.247                                      | 2.179   | 0.000                       | 1.916                  | 0.088                    | 0.175  | 8.0%                                 |
| Total          | 22.876                                     | 22.652  | 0.000                       | 20.944                 | 0.843                    | 0.865  | 3.8%                                 |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)             | (2)                              | (3) | (4) | (5)                  | (6)                                 |
|----------------|-----------------|----------------------------------|-----|-----|----------------------|-------------------------------------|
|                | Forest<br>Lakes | Individual Plant Flows<br>(Name) |     |     | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 2.143           |                                  |     |     | 2.143                | 0.000                               |
| Feb-19         | 2.649           |                                  |     |     | 2.649                | 0.000                               |
| Mar-19         | 2.686           |                                  |     |     | 2.686                | 0.000                               |
| Apr-19         | 1.802           |                                  |     |     | 1.802                | 0.000                               |
| May-19         | 1.136           |                                  |     |     | 1.136                | 0.000                               |
| Jun-19         | 1.215           |                                  |     |     | 1.215                | 0.000                               |
| Jul-19         | 1.694           |                                  |     |     | 1.694                | 0.000                               |
| Aug-19         | 2.507           |                                  |     |     | 2.507                | 0.000                               |
| Sep-19         | 1.551           |                                  |     |     | 1.551                | 0.000                               |
| Oct-19         | 1.824           |                                  |     |     | 1.824                | 0.000                               |
| Nov-19         | 2.046           |                                  |     |     | 2.046                | 0.000                               |
| Dec-19         | 1.929           |                                  |     |     | 1.929                | 0.000                               |
| <b>Total</b>   | <b>23.181</b>   |                                  |     |     | <b>23.181</b>        | <b>0.000</b>                        |



**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Labrador  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date   | GPD  |
|--|--|--|
| <b>1 Plant Capacity</b>  |  |  |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation   | per Sanitary Survey<br>per CUP, AADF   | 288,000<br>99,785  |
| <b>2 Maximum Day</b>   |  |  |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | <u>9/16/2019</u>   | <u>135,000</u>   |
| <b>3 Five Day Max. Year</b>  |  |  |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>3/22/2019</u><br>(2) <u>3/1/2019</u><br>(3) <u>3/29/2019</u><br>(4) <u>3/15/2019</u><br>(5) <u>3/8/2019</u> | <u>111,000</u><br><u>120,000</u><br><u>120,000</u><br><u>122,000</u><br><u>124,000</u> |
|  | <b>AVERAGE</b>   | <u>119,400</u>   |
| <b>4 Average Daily Flow</b>  | <b>Max Month</b>   | <u>91,326</u>  |
|  | <b>Annual</b>  | <u>62,061</u>  |
| <b>5 Required Fire Flow</b>  | * 500 gpm for 2 hours  |  |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-4  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

---

|   | <u>MONTH</u>  | <u>GPD</u>     |
|---|---------------|----------------|
| 1. Plant Capacity (3MRADF)  |               | <u>216,000</u> |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. |               |                |
| 2. Maximum 3MRADF   | <u>3/2019</u> | <u>83,447</u>  |
| 3. Average Annual Daily Flow  |               | <u>63,510</u>  |

An average of the daily flows during the peak usage month during the test year.  
Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm                            |                       | 1,075 gpm      |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 200 gpm        |
| Ground storage capacity, gal.                               |                       | 34,000 gallons |
| Usable ground storage (90%), gal.                           |                       | 30,600 gallons |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.                          |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.                       |                       | 0 gallons      |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons      |
| Total usable storage, gal.                                  |                       | 30,600 gallons |
| Maximum day demand,   |                       | 135,000 gpd    |
| Peak hour demand = 2x max day/1440                          |                       | 188 gpm        |
| Fire flow requirement                                       | 500 gpm for 2 hours   | 60,000 gpd     |
| Unaccounted for water                                       | 3.82% of water pumped | 2,370 gpd, avg |
| Acceptable unaccounted for                                  | 10.00%                | 6,189 gpd, avg |
| Excess unaccounted for                                      |                       | 0 gpd, avg     |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%  
(System has Ground Storage)

|     |  |             |
|-----|--|-------------|
| A = | Peak demand                                  | 135,000 gpd |
| B = | Property needed to serve five years after TY | 0 gpd       |
| C = | Fire flow demand                             | 60,000 gpd  |
| D = | Excess Unaccounted for water                 | 0 gpd       |
| E = | Firm Reliable Capacity (16 hours)            | 192,000 gpd |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                 |
|-----|--|-----------------|
| A = | Peak demand                                  | 135,000 gallons |
| B = | Property needed to serve five years after TY | 0 gallons       |
| C = | Fire flow demand                             | 60,000 gallons  |
| D = | Excess Unaccounted for water                 | 0 gallons       |
| E = | Firm Reliable Capacity                       | 30,600 gallons  |

The above used and useful factor is applicable to the distribution reservoir accounts.

Note: In Docket No. 20160101-WS, the Commission found the WTP & Stotage to be 100% used and useful. There has been no change in circumstances. It should continue to be 100% used and useful.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

| Line No.                                   |   |   |      |                |
|--|---|---|------|----------------|
| <b>Labrador (Forest Lake Estates) WWTP</b> |   |   |      |                |
| 1  | (A) Used and useful flow (000):                                   |   |      |                |
| 2  | 3MRADF - year 2019  | <u>83,447</u>   |      |                |
| 3  | (B) Property needed for post test year period (see F-8)           | <u>589.28</u>   |      |                |
| 4  | (C) Permitted capacity  | <u>216,000</u>  |      |                |
| 5  | (D) Used and useful percentage                                    | <u>38.91%</u>   |      |                |
| 6  | (E) Non-used and useful percentage                                | <u>61.09%</u>   |      |                |
| 7  | [F] Used and useful percentage for rate case purposes (see note). | <table border="1" style="display: inline-table;"><tr><td>USE:</td><td style="text-align: right;"><u>100.00%</u></td></tr></table> | USE: | <u>100.00%</u> |
| USE:                                       | <u>100.00%</u>  |   |      |                |

NOTE: The plant serves an 894-lot MHP and a 274-lot RV park. Occupancy is subject to large seasonal variations. A plant constructed to serve full occupancy of the MHP alone at design flows of 280 gpd/ERC would require 250,000 gpd capacity. However, actual flows for the whole system are closer to 75 gpd/ERC (down from 78 in 2015) in the peak 3-month period assuming 95% occupancy. The flow for which the plant is designed is reasonable. In addition, the system is built out. In Docket No. 140135-WS, and again in Docket No. 20160101-WS, the Commission rejected the argument to use 100% because an 11.6% parcel within the service area, owned by the developer has remained vacant may have potential for development. The Commission opted to allow 79.94%, the highest U&U allowed in a previous order, consistent with its policy to recognize the effects of conservation. The developer has now indicated that it has plans to finally develop the parcel for 36 manufactured homes. That will use all of the parcel and the service area will be built out. Under these circumstances, there is no longer any justification to deny finding the WWTP 100% used and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Recap Schedules: A-6, A-10, B-14

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

|   | Main dia.<br>inches                           | Main length<br>feet | miles  | Allowance @ 500           |        |            |
|---|---|---------------------|--------|---------------------------|--------|------------|
|   |   |                     |        | gpd/inch-dia./mile<br>gpd | gpy    |            |
| 1 | 4   |                     | 0      | 0.000                     | 0      |            |
| 2 | 6   |                     | 0      | 0.000                     | 0      |            |
| 3 | 8   |                     | 33,989 | 6.437                     | 25,749 |            |
| 4 | 10  |                     | 0      | 0.000                     | 0      |            |
| 4 | Total   |                     | 33,989 | 6.437                     | 25,749 | 9,398,473  |
| 5 | Estimated Inflow @ 10% of gallons sold (L.10) |                     |        |                           |        | 2,017,242  |
| 6 | Allowable I&I                                 |                     |        |                           |        | 11,415,715 |

B. Actual Inflow & Infiltration (I&I)

|   |                    |  |  |  |  |            |
|---|--------------------|--|--|--|--|------------|
| 7 | Wastewater treated |  |  |  |  | 23,181,200 |
|---|--------------------|--|--|--|--|------------|

|    | Gallons Billed (not capped) to: |            | Estimated<br>returned * |            |
|----|---------------------------------|------------|-------------------------|------------|
| 8  | SFR Residential WW cust.        | 16,542,478 | 80%                     | 13,233,982 |
| 9  | All Other                       | 3,629,940  | 90%                     | 3,266,946  |
| 10 | Estimated flows returned        | 20,172,418 |                         | 16,500,928 |

|    |  |  |  |  |            |
|----|--|--|--|--|------------|
| 11 | Estimated I&I (treated less returned) [L.7-L.10] |  |  |  | 6,680,272  |
| 12 | Actual I&I less allowable [L.11-L.6]             |  |  |  | -4,735,444 |
| 13 | Excess, if any [L.11-L.6, if positive]           |  |  |  | 0          |
| 14 | Excess as percent of wastewater treated          |  |  |  | 0.00%      |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Distribution & Collection Systems**

**In the last three cases, Docket Nos. 110264-WS, 140135-WS and 20160101-WS, the Commission found the distribution & collection systems to be 100% used and useful. They should continue to be so.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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Recap Schedules: F-5, F-6, F-7

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

|      |  |      |         |    |
|------|--|------|---------|----|
| EG = | Equivalent annual growth in ERCs (see F-9)   | 1.39 | ERC/yr  |    |
| PT = | Post test year period per statute            | 5    | yrs     |    |
| U =  | Unit of measure utilized in U&U calculations | 120  | gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 829  | gpd     |    |
|      | System built out. Use:                       | 0    | gpd     |    |

\*\* MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

|      |  |      |         |    |
|------|--|------|---------|----|
| EG = | Equivalent annual growth in ERCs (see F-10)  | 1.53 | ERC/yr  | *  |
| PT = | Post test year period per statute            | 5    | yrs     |    |
| U =  | Unit of measure utilized in U&U calculations | 77   | gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 589  | gpd     |    |

\*\* 3MRADF from F-6 divided by average ERCs from F-9.

Distribution & Collection Systems

The distribution & collection lines serving customers are 100 U&U. See F-7.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending |                |                         |                            |                           |                           |                               |
| 1   | 2015        | 879               | 893    | 886            | 13,571,318              | 15,318                     | 17,200,248                | 1,123                     |                               |
| 2   | 2016        | 893               | 883    | 888            | 13,001,852              | 14,642                     | 16,275,632                | 1,112                     | -1.01%                        |
| 3   | 2017        | 883               | 888    | 886            | 12,924,521              | 14,596                     | 16,512,611                | 1,131                     | 1.78%                         |
| 4   | 2018        | 888               | 882    | 885            | 14,937,445              | 16,878                     | 19,292,015                | 1,143                     | 1.03%                         |
| 5   | 2019        | 882               | 900    | 891            | 16,542,478              | 18,566                     | 20,943,668                | 1,128                     | -1.31%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |                |                         |                            |                           |                           | <u>0.12%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |
|----------------|-------------|----------|----------|
|                |             | <u>X</u> | <u>Y</u> |
| Constant:      | 1114.872401 | 1        | 1,123    |
| X Coefficient: | 4.168349819 | 2        | 1,112    |
| R^2:           | 0.328386677 | 3        | 1,131    |
|                |             | 4        | 1,143    |
|                |             | 5        | 1,128    |
|                |             | 10       | 1157     |

Five year growth 29 Ercs  
 Annual average growth 5.70 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 6.9 Ercs  
 Annual average growth @ 0.12% 1.39 Ercs



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending |                |                         |                            |                           |                           |                               |
| 1   | 2015        | 879               | 893    | 886            | 13,571,318              | 15,318                     | 16,556,448                | 1,081                     |                               |
| 2   | 2016        | 893               | 883    | 888            | 13,001,852              | 14,642                     | 15,501,572                | 1,059                     | -2.05%                        |
| 3   | 2017        | 883               | 888    | 886            | 12,924,521              | 14,596                     | 15,643,081                | 1,072                     | 1.23%                         |
| 4   | 2018        | 888               | 882    | 885            | 14,937,445              | 16,878                     | 18,412,985                | 1,091                     | 1.79%                         |
| 5   | 2019        | 882               | 900    | 891            | 16,542,478              | 18,566                     | 20,172,418                | 1,087                     | -0.40%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |                |                         |                            |                           |                           | <u>0.14%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                | X           | Y       |
|----------------|-------------|---------|
| Constant:      | 1064.724153 | 1 1,081 |
| X Coefficient: | 4.34497786  | 2 1,059 |
| R^2:           | 0.287006867 | 3 1,072 |
|                |             | 4 1,091 |
|                |             | 5 1,087 |
|                |             | 10 1108 |

Five year growth 22 Ercs  
 Annual average growth 4.33 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 8 Ercs  
 Annual average growth @ 0.14% 1.53 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 0.751                                      | 0.770   | 0.000                       | 0.415                  | 0.005                    | 0.350  | 45.5%                                |
| Feb-19         | 0.758                                      | 0.777   | 0.000                       | 0.694                  | 0.000                    | 0.083  | 10.7%                                |
| Mar-19         | 0.859                                      | 0.881   | 0.000                       | 0.661                  | 0.000                    | 0.220  | 25.0%                                |
| Apr-19         | 0.677                                      | 0.694   | 0.000                       | 0.574                  | 0.017                    | 0.103  | 14.8%                                |
| May-19         | 0.728                                      | 0.746   | 0.000                       | 0.601                  | 0.000                    | 0.145  | 19.5%                                |
| Jun-19         | 0.925                                      | 0.948   | 0.000                       | 0.553                  | 0.230                    | 0.165  | 17.4%                                |
| Jul-19         | 0.569                                      | 0.583   | 0.000                       | 0.445                  | 0.000                    | 0.138  | 23.7%                                |
| Aug-19         | 0.550                                      | 0.544   | 0.000                       | 0.301                  | 0.002                    | 0.241  | 44.3%                                |
| Sep-19         | 0.536                                      | 0.516   | 0.000                       | 0.510                  | 0.000                    | 0.007  | 1.3%                                 |
| Oct-19         | 0.612                                      | 0.589   | 0.000                       | 0.625                  | 0.000                    | -0.035   | -6.0%                                |
| Nov-19         | 0.634                                      | 0.611   | 0.000                       | 0.421                  | 0.000                    | 0.190  | 31.1%                                |
| Dec-19         | 0.625                                      | 0.603   | 0.000                       | 0.559                  | 0.000                    | 0.044  | 7.2%                                 |
| <b>Total</b>   | <b>8.221</b>                               | <b>8.263</b>                                      | <b>0.000</b>                | <b>6.359</b>           | <b>0.255</b>             | <b>1.650</b>                                       | <b>20.0%</b>                         |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                    | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows |        |        |        | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | Sun'N<br>Lake Plant    | (Name) | (Name) | (Name) |                      |                                     |
| Jan-19         | 0.516                  |        |        |        | 0.516                | 0.000                               |
| Feb-19         | 0.587                  |        |        |        | 0.587                | 0.000                               |
| Mar-19         | 0.477                  |        |        |        | 0.477                | 0.000                               |
| Apr-19         | 0.411                  |        |        |        | 0.411                | 0.000                               |
| May-19         | 0.331                  |        |        |        | 0.331                | 0.000                               |
| Jun-19         | 0.461                  |        |        |        | 0.461                | 0.000                               |
| Jul-19         | 0.514                  |        |        |        | 0.514                | 0.000                               |
| Aug-19         | 0.550                  |        |        |        | 0.550                | 0.000                               |
| Sep-19         | 0.307                  |        |        |        | 0.307                | 0.000                               |
| Oct-19         | 0.150                  |        |        |        | 0.150                | 0.000                               |
| Nov-19         | 0.376                  |        |        |        | 0.376                | 0.000                               |
| Dec-19         | 0.522                  |        |        |        | 0.522                | 0.000                               |
| <b>Total</b>   | <b>5.201</b>           |        |        |        | <b>5.201</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date                | GPD                 |
|--|---------------------|---------------------|
| <b>1 Plant Capacity</b>  |                     |                     |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Per Sanitary Survey | 288,000             |
| <b>2 Maximum Day</b>   |                     |                     |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. Max day w/o unusual occurrence | 6/3/2019            | 152,200             |
|  | Main break          |                     |
|  | 6/4/2019            | 106,000             |
| <b>3 Five Day Max. Year</b>  |                     |                     |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.                         | (1) 6/1/2019        | 52,800              |
|  | (2) 6/7/2019        | 56,500              |
|  | (3) 6/5/2019        | 61,300              |
|  | (4) 6/4/2019        | 106,000             |
|  | (5) 6/3/2019        | 152,200             |
|  | AVERAGE             | 85,760              |
| <b>4 Average Daily Flow</b>  | Max Month           | 31,602              |
|  | Annual              | 22,640              |
| <b>5 Required Fire Flow</b>  |                     | 500 gpm for 2 hours |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | <u>MONTH</u>                | <u>GPD</u>    |
|--|-----------------------------|---------------|
| <b>1. Plant Capacity (Permitted @ AADF)</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.   | <u>                    </u> | <u>90,000</u> |
| <b>2. Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. | <u>2/2019</u>               | <u>20,968</u> |
| <b>3. Annual Average Daily Flow</b>  | <u>                    </u> | <u>14,250</u> |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                        |                |
|---|------------------------|----------------|
| Total well pumping capacity, gpm                            |                        | 400 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm |                        | 200 gpm        |
| Ground storage capacity, gal.                               |                        | 0 gallons      |
| Usable ground storage (90%), gal.                           |                        | 0 gallons      |
| Elevated Storage  |                        | 0 gallons      |
| Usable ground storage (100%), gal.                          |                        | 0 gallons      |
| Hydropneumatic storage capacity, gal.                       |                        | 5,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                        | 0 gallons      |
| Total usable storage, gal.                                  |                        | 0 gallons      |
| Maximum day demand,   |                        | 106,000 gpd    |
| Peak hour demand = 2x max day/1440                          |                        | 147 gpm        |
| Fire flow requirement                                       | 500 gpm for 2 hours    | 500 gpm        |
| Unaccounted for water                                       | 19.96% of water pumped | 4,497 gpd, avg |
| Acceptable unaccounted for                                  | 10.00%                 | 2,246 gpd, avg |
| Excess unaccounted for                                      |                        | 2,250 gpd, avg |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%  
(No usable atorage)

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 147 gpm |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 500 gpm |
| D = | Excess Unaccounted for water                 | 1.6 gpm |
| E = | Firm Reliable Capacity (16 hours)            | 200 gpm |

NOTE: In Docket No. 20160101-WS, this water plant, storage and related facilities were found to be 100% U&U. In addition to the above analysis, in Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS, the Commission found that there had been no growth in the previous five years in the service area and no apparent potential for development. Pursuant to Rule 25-30.4325(4), F.A.C., the treatment should be considered 100% used & useful.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line  
No.

|   |  |                |
|---|--|----------------|
| 1 | (A) Used and useful flow, GPD (AADF)                           | <u>14,250</u>  |
| 2 | (B) Less: Excess I&I (No indication of excess I/I - see note)) | -              |
| 3 | (C) Plus: Property needed for post test year period ( See F-8) | -              |
| 4 | (E) Permitted capacity (see Note)                              | <u>90,000</u>  |
| 5 | (F) Used and useful percentage                                 | <u>15.83%</u>  |
| 6 | System essentially built out (F-7),                      Use   | <u>100.00%</u> |
| 7 | (G) Non-used and useful percentage                             | <u>84.17%</u>  |
| 8 | System essentially built out (F-7),                      Use   | <u>0.00%</u>   |

In Docket No. 20160101-WS, Lake Placid requested 100% U&U based on build out. Thee Commission allowed 29.79%, as calculated by OPC and indicated there were signs of growth. In this case the growth is negative (see F-10) and the calculated U&U has dropped to 15.83%. This utility had extremely low 54 gpd/ERC treated flows in the last case and it is now only 43 gpd/ERC. As indicated in the previous case, if full permitted capacity were utilized, the flows would be 258 gpd/ERC, which is reasonable design capacity. Since the system is not over built, there is no potential for growth, and the only reason for a low U&U calculation is very low average use, the WWTP should be considered 100% U&U.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles | Allowance @ 500           |       |           |
|---|---|---------------------|-------|---------------------------|-------|-----------|
|   |   |                     |       | gpd/inch-dia./mile<br>gpd | gpy   |           |
|   | 4   |                     | 0     | 0.000                     | 0     |           |
| 1 | 6   |                     | 0     | 0.000                     | 0     |           |
| 2 | 8   |                     | 5,531 | 1.048                     | 4,190 |           |
| 3 | 10  |                     | 0     | 0.000                     | 0     |           |
| 4 | <b>Total</b>                                  |                     | 5,531 | 1.048                     | 4,190 | 1,529,405 |
| 5 | Estimated Inflow @ 10% of gallons sold (L.10) |                     |       |                           |       | 774,291   |
| 6 | Allowable I&I                                 |                     |       |                           |       | 2,303,696 |

**B. Actual Inflow & Infiltration (I&I)**

|    |  |           |                    |           |            |
|----|--|-----------|--------------------|-----------|------------|
| 7  | Wastewater treated                               |           |                    |           | 5,201,300  |
|    | Gallons Billed (not capped) to:                  |           | Estimated returned |           |            |
| 8  | SFR Residential WW cust.                         | 2,609,778 | 80%                | 2,087,822 |            |
| 9  | All Other  | 5,133,130 | 90%                | 4,619,817 |            |
| 10 | Estimated flows returned                         | 7,742,908 |                    | 6,707,639 |            |
| 11 | Estimated I&I (treated less returned) [L.7-L.10] |           |                    |           | -1,506,339 |
| 12 | Actual I&I less allowable [L.11-L.6]             |           |                    |           | -3,810,036 |
| 13 | Excess, if any [L.11-L.6, if positive]           |           |                    |           | 0          |
| 14 | Excess as percent of wastewater treated          |           |                    |           | 0.00%      |



**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**In the two previous dockets the Commission found the distribution and collection systems to be 100% U&U.  
In Docket No. 20160101-WS that conclusion was reaffirmed.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Placid**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable - Residential system is built out. The water system is 100% U&U.  
The growth in WW ERCs is erratic and currently negative.**



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (3) SFR Customers |        | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|-------------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | Beginning         | Ending | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1   | 2015 | 103               | 113    | 108     | 2,088,930        | 19,342              | 6,564,210          | 339                |                        |
| 2   | 2016 | 113               | 117    | 115     | 2,452,330        | 21,325              | 6,855,780          | 321                | -5.27%                 |
| 3   | 2017 | 117               | 116    | 117     | 2,460,560        | 21,121              | 7,507,832          | 355                | 10.57%                 |
| 4   | 2018 | 116               | 116    | 116     | 2,609,778        | 22,498              | 7,288,236          | 324                | -8.87%                 |
| 5   | 2019 | 116               | 109    | 113     | 2,609,778        | 23,198              | 7,742,908          | 334                | 3.03%                  |
| Average Growth Through 5-Year Period (Col. 8) |      |                   |        |         |                  |                     |                    |                    | <u>-0.13%</u>          |

Regression Analysis per Rule 25-30.431(2)(C)

|                |              |          |
|----------------|--------------|----------|
|                | <u>X</u>     | <u>Y</u> |
| Constant:      | 337.439537   | 1 339    |
| X Coefficient: | -0.875205403 | 2 321    |
| R^2:           | 0.010294089  | 3 355    |
|                |              | 4 324    |
|                |              | 5 334    |
|                |              | 10 329   |

Five year growth (5) Ercs  
 Annual average growth -1.02 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the gallons usage within the general service sector, but on an ERC basis, it is erratic. Being a small system, changes like this result in large perntage differences. As the residential system is built out and the ERC changes are erratic and in this case negative, there is no request at this time for a growth allowance

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

Florida Public Service Commission

Schedule F-1

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Page 1 of 3  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 118.825                                    | 118.70  | 0.000                       | 106.891                | 0.188                    | 11.625   | 9.8%                                 |
| Feb-19         | 108.616                                    | 108.48  | 0.000                       | 105.003                | 0.273                    | 3.202  | 3.0%                                 |
| Mar-19         | 141.293                                    | 141.89  | 0.000                       | 103.073                | 0.176                    | 38.639   | 27.2%                                |
| Apr-19         | 139.305                                    | 139.59  | 0.000                       | 133.056                | 0.197                    | 6.338  | 4.5%                                 |
| May-19         | 165.550                                    | 165.80  | 0.000                       | 129.167                | 0.143                    | 36.488   | 22.0%                                |
| Jun-19         | 149.015                                    | 149.50  | 0.000                       | 156.705                | 1.270                    | -8.475   | -5.7%                                |
| Jul-19         | 136.242                                    | 137.25  | 0.000                       | 138.133                | 0.221                    | -1.103   | -0.8%                                |
| Aug-19         | 128.327                                    | 129.36  | 0.000                       | 113.826                | 2.446                    | 13.088   | 10.1%                                |
| Sep-19         | 153.219                                    | 154.37  | 0.000                       | 132.967                | 0.398                    | 21.005   | 13.6%                                |
| Oct-19         | 158.832                                    | 159.89  | 0.000                       | 143.105                | 0.356                    | 16.425   | 10.3%                                |
| Nov-19         | 141.717                                    | 142.68  | 0.000                       | 137.360                | 0.322                    | 5.002  | 3.5%                                 |
| Dec-19         | 124.562                                    | 125.41  | 0.000                       | 133.278                | 0.303                    | -8.175   | -6.5%                                |
| <b>Total</b>   | <b>1,665.502</b>                           | <b>1,672.916</b>                                  | <b>0.000</b>                | <b>1,532.564</b>       | <b>6.293</b>             | <b>134.059</b>                                     | <b>8.0%</b>                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Four Lakes  
Docket No.: 20200139-WS  
Historical Year Ended: June 30, 2010

Schedule F-1  
Page 2 of 3  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water (3) |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--|
| Jan-19         | 0.488                                      | 0.485   | 0.000                       | 0.375                  | 0.006                    | 0.104  | 21.5%                                    |
| Feb-19         | 0.445                                      | 0.442   | 0.000                       | 0.389                  | 0.005                    | 0.048  | 10.8%                                    |
| Mar-19         | 0.686                                      | 0.680   | 0.000                       | 0.386                  | 0.006                    | 0.288  | 42.4%                                    |
| Apr-19         | 0.514                                      | 0.505   | 0.000                       | 0.614                  | 0.021                    | -0.130   | -25.6%                                   |
| May-19         | 0.727                                      | 0.714   | 0.000                       | 0.440                  | 0.003                    | 0.271  | 37.9%                                    |
| Jun-19         | 0.586                                      | 0.575   | 0.000                       | 0.616                  | 0.004                    | -0.045   | -7.8%                                    |
| Jul-19         | 0.507                                      | 0.498   | 0.000                       | 0.540                  | 0.006                    | -0.048   | -9.6%                                    |
| Aug-19         | 0.426                                      | 0.418   | 0.000                       | 0.402                  | 0.005                    | 0.011  | 2.6%                                     |
| Sep-19         | 0.544                                      | 0.535   | 0.000                       | 0.386                  | 0.005                    | 0.143  | 26.8%                                    |
| Oct-19         | 0.533                                      | 0.524   | 0.000                       | 0.433                  | 0.013                    | 0.077  | 14.7%                                    |
| Nov-19         | 0.491                                      | 0.482   | 0.000                       | 0.434                  | 0.010                    | 0.038  | 7.8%                                     |
| Dec-19         | 0.455                                      | 0.447   | 0.000                       | 0.441                  | 0.009                    | -0.004   | -0.8%                                    |
| <b>Total</b>   | <b>6.402</b>                               | <b>6.306</b>                                      | <b>0.000</b>                | <b>5.458</b>           | <b>0.094</b>             | <b>0.753</b>                                       | <b>11.9%</b>                             |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: June 30, 2010

Schedule F-1  
Page 3 of 3  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 0.253                                      | 0.261   | 0.000                       | 0.177                  | 0.075                    | 0.008  | 3.3%                                 |
| Feb-19         | 0.261                                      | 0.269   | 0.000                       | 0.151                  | 0.109                    | 0.009  | 3.5%                                 |
| Mar-19         | 0.407                                      | 0.416   | 0.000                       | 0.171                  | 0.094                    | 0.151  | 36.3%                                |
| Apr-19         | 0.400                                      | 0.397   | 0.000                       | 0.287                  | 0.150                    | -0.040   | -10.0%                               |
| May-19         | 0.353                                      | 0.351   | 0.000                       | 0.231                  | 0.067                    | 0.053  | 15.0%                                |
| Jun-19         | 0.400                                      | 0.398   | 0.000                       | 0.247                  | 0.082                    | 0.069  | 17.5%                                |
| Jul-19         | 0.284                                      | 0.282   | 0.000                       | 0.300                  | 0.052                    | -0.070   | -24.9%                               |
| Aug-19         | 0.270                                      | 0.268   | 0.000                       | 0.201                  | 0.053                    | 0.014  | 5.2%                                 |
| Sep-19         | 0.339                                      | 0.337   | 0.000                       | 0.165                  | 0.060                    | 0.112  | 33.2%                                |
| Oct-19         | 0.365                                      | 0.362   | 0.000                       | 0.287                  | 0.073                    | 0.003  | 0.7%                                 |
| Nov-19         | 0.302                                      | 0.300   | 0.000                       | 0.255                  | 0.059                    | -0.014   | -4.6%                                |
| Dec-19         | 0.284                                      | 0.282   | 0.000                       | 0.228                  | 0.059                    | -0.005   | -1.7%                                |
| <b>Total</b>   | <b>3.920</b>                               | <b>3.924</b>                                      | <b>0.000</b>                | <b>2.699</b>           | <b>0.934</b>             | <b>0.291</b>                                       | <b>7.4%</b>                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019**

**Schedule F-2  
Page 1 of 2  
Preparer: Seidman, F.**

**Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.**

| Month/<br>Year | (1)           | (2) Individual Plant Flows |        |        | (5)                  | (6)                                 |
|----------------|---------------|----------------------------|--------|--------|----------------------|-------------------------------------|
|                | Lake Groves   | (Name)                     | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 16.55         |                            |        |        | 16.55                | -                                   |
| Feb-19         | 15.19         |                            |        |        | 15.19                | -                                   |
| Mar-19         | 16.61         |                            |        |        | 16.61                | -                                   |
| Apr-19         | 16.27         |                            |        |        | 16.27                | -                                   |
| May-19         | 16.27         |                            |        |        | 16.27                | -                                   |
| Jun-19         | 16.10         |                            |        |        | 16.10                | -                                   |
| Jul-19         | 17.53         |                            |        |        | 17.53                | -                                   |
| Aug-19         | 17.32         |                            |        |        | 17.32                | -                                   |
| Sep-19         | 16.11         |                            |        |        | 16.11                | -                                   |
| Oct-19         | 17.03         |                            |        |        | 17.03                | -                                   |
| Nov-19         | 16.83         |                            |        |        | 16.83                | -                                   |
| Dec-19         | 17.86         |                            |        |        | 17.86                | -                                   |
| <b>Total</b>   | <b>199.66</b> | -                          | -      | -      | <b>199.66</b>        | -                                   |

(Above data in millions of gallons)



**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019**

**Schedule F-2  
Page 2 of 2  
Preparer: Seidman, F.**

**Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.**

| Month/<br>Year | (1)            | (2) Individual Plant Flows |        |        | (5)                  | (6)                                 |
|----------------|----------------|----------------------------|--------|--------|----------------------|-------------------------------------|
|                | Barrington (1) | (Name)                     | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 0.720          |                            |        |        | 0.720                | -                                   |
| Feb-19         | 0.648          |                            |        |        | 0.648                | -                                   |
| Mar-19         | 0.711          |                            |        |        | 0.711                | -                                   |
| Apr-19         | 0.716          |                            |        |        | 0.716                | -                                   |
| May-19         | 0.746          |                            |        |        | 0.746                | -                                   |
| Jun-19         | 0.704          |                            |        |        | 0.704                | -                                   |
| Jul-19         | 0.666          |                            |        |        | 0.666                | -                                   |
| Aug-19         | 0.749          |                            |        |        | 0.749                | -                                   |
| Sep-19         | 0.687          |                            |        |        | 0.687                | -                                   |
| Oct-19         | 0.697          |                            |        |        | 0.697                | -                                   |
| Nov-19         | 0.683          |                            |        |        | 0.683                | -                                   |
| Dec-19         | 0.740          |                            |        |        | 0.740                | -                                   |
| <b>Total</b>   | <b>8.467</b>   | -                          | -      | -      | <b>8.467</b>         | -                                   |

(Above data in millions of gallons)

(1) - Not connected to Lake Groves plant

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders**  
**Docket No.: 20200139-WS**  
**Historical Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 3**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date                             | GPD              |
|--|----------------------------------|------------------|
| <b>1 Plant Capacity</b>  |                                  |                  |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Cumulative design capacity of all well systems in LUSI]         | Combined Max Day Design Capacity | 13,776,000       |
|  | Combined Ann. Avg. Day per CUP   | 5,316,000        |
| <b>2 Maximum Day (see Sch. F-1)</b>  |                                  |                  |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | <u>5/30/2019</u>                 | <u>8,120,000</u> |
| <b>3 Five Day Max. Year (see Sch. F-1)</b>   |                                  |                  |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>5/29/2019</u>             | <u>6,580,000</u> |
|  | (2) <u>5/26/2019</u>             | <u>6,994,000</u> |
|  | (3) <u>5/27/2019</u>             | <u>7,030,000</u> |
|  | (4) <u>5/31/2019</u>             | <u>7,556,000</u> |
|  | (5) <u>5/30/2019</u>             | <u>8,120,000</u> |
|  | AVERAGE                          | <u>7,256,000</u> |
| <b>4 Average Daily Flow</b>  |                                  |                  |
|  | Max Month                        | <u>5,348,334</u> |
|  | Annual                           | <u>4,583,331</u> |
| <b>5 Required Fire Flow [Lake County Code]</b>   |                                  | 500 gpm x 2 hrs  |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |                                  |                  |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Lake Utilities Services - Four Lakes**  
**Docket No.: 20200139-WS**  
**Historical Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 2 of 3**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date   | GPD  |
|--|--|--|
| <b>1 Plant Capacity</b><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]   |  | 151,200  |
| <b>2 Maximum Day (see Sch. F-1, page 2)</b><br>The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.               | <u>5/27/2019</u>   | <u>43,980</u>                                  |
| <b>3 Five Day Max. Year (see Sch. F-1, page 2)</b><br>The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>5/30/2019</u><br>(2) <u>5/20/2019</u><br>(3) <u>5/25/2019</u><br>(4) <u>5/26/2019</u><br>(5) <u>5/27/2019</u> | 29,441<br>31,815<br>36,816<br>36,816<br>43,980 |
|  | <b>AVERAGE</b>   | <u>35,773</u>                                  |
| <b>4 Average Daily Flow</b>  | <b>Max Month</b><br><b>Annual</b>  | <u>23,041</u><br><u>17,276</u>                 |
| <b>5 Required Fire Flow [Lake County Code]</b><br><br>The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |  | 1200 gpm x 2 hrs                               |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-3  
 Page 3 of 3  
 Preparer: Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date                            | GPD              |
|--|---------------------------------|------------------|
| <b>1 Plant Capacity</b>  |                                 |                  |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]              |                                 | 432,000          |
|  | per CUP, Ann. Avg Day           | 12,329           |
| <b>2 Maximum Day</b> (see Sch. F-1, page 2)  |                                 |                  |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 4/23/2019                       | 65,030           |
|  | PRV Testing                     |                  |
|  | Peak Day w/o unusual occurrence | 6/18/2019        |
|  |                                 | 31,320           |
| <b>3 Five Day Max. Year</b> (see Sch. F-1, page 2)   |                                 |                  |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 3/24/2019                   | 16,960           |
|  | (2) 3/27/2019                   | 18,930           |
|  | (3) 3/30/2019                   | 19,105           |
|  | (4) 3/31/2019                   | 19,105           |
|  | (5) 3/11/2019                   | 19,770           |
|  | AVERAGE                         | 18,774           |
| <b>4 Average Daily Flow</b>  |                                 |                  |
|  | Max Month                       | 13,422           |
|  | Annual                          | 10,750           |
| <b>5 Required Fire Flow</b> [Lake County Code]   |                                 | 1200 gpm x 2 hrs |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |                                 |                  |

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders**  
**Docket No.: 20200139-WS**  
**Historical Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 2**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|    |  | <u>MONTH</u>     | <u>GPD</u>                       |
|----|--|------------------|----------------------------------|
| 1. | <b>Plant Capacity (Lake Groves) (AADF)</b><br><br><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b><br><b>Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.</b> | <u>999,000</u>   | <u>999,000</u>                   |
| 2. | <b>Average Daily Flow Max Month (a)</b><br><b>Annual Average Daily Flow</b><br><br><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>   | <u>Dec, 2019</u> | <u>576,258</u><br><u>547,022</u> |

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-4  
 Page 2 of 2  
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|    |  | MONTH             | GPD                            |
|----|--|-------------------|--------------------------------|
| 1. | Plant Capacity (Barrington) (AADF)<br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.<br>Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd. | <u>          </u> | <u>49,000</u>                  |
| 2. | Average Daily Flow Max Month (a)<br>Annual Average Daily Flow<br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.  | <u>Aug, 2019</u>  | <u>24,967</u><br><u>23,197</u> |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 4  
Preparer: Seidman, F.

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

Recap Schedules: A-5, A-9, B-13

**INPUT INFORMATION:**

|   |                       |                   |
|---|-----------------------|-------------------|
| Total well pumping capacity, gpm                            |                       | 12,455 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 9,455 gpm         |
| Ground storage capacity, gal.                               |                       | 2,624,685 gallons |
| Usable ground storage (90%), gal.                           |                       | 2,362,217 gallons |
| Elevated Storage  |                       |                   |
| Usable elevated storage (100%)                              |                       |                   |
| Hydropneumatic storage capacity, gal.                       |                       | 810,400 gallons   |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons         |
| Total usable storage, gal.                                  |                       | 2,362,217 gallons |
| Maximum day demand,   |                       | 8,120,000 gpd     |
| Peak hour demand = 2 x max day/1440                         |                       | 11,278 gpd        |
| Fire flow requirement                                       | 500 gpm for x 2 hours | 60,000 gpd        |
| Unaccounted for water                                       | 8.01% of water pumped | 367,284 gpd, avg  |
| Acceptable unaccounted for                                  | 10.00%                | 458,333 gpd, avg  |
| Excess unaccounted for                                      |                       | 0 gpd, avg        |

Used & Useful Analysis, inaccordance with Rule 25-30.4325:

Water Treatment Facilities, usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |               |
|-----|--|---------------|
| A = | Peak demand (Max Day)                        | 8,120,000 gpd |
| B = | Property needed to serve five years after TY | 1,486,931 gpd |
| C = | Fire flow demand                             | 60,000 gpd    |
| D = | Excess Unaccounted for water                 | 0 gpd         |
| E = | Firm Reliable Capacity (16 hours)            | 9,076,800 gpd |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                   |
|-----|--|-------------------|
| A = | Peak demand (Max Day)                        | 8,120,000 gpd     |
| B = | Property needed to serve five years after TY | 1,486,931 gpd     |
| C = | Fire flow demand                             | 60,000 gpd        |
| D = | Excess Unaccounted for water                 | 0 gpd             |
| E = | Firm Reliable Capacity (Usable Capacity)     | 2,362,217 gallons |

The above used and useful factor is applicable to the distribution reservoir account.

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Four Lakes  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-5  
Page 2 of 4  
Preparer: Seidman, F.

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

Recap Schedules: A-5, A-9, B-13

INPUT INFORMATION:

|   |                        |               |
|---|------------------------|---------------|
| Total well pumping capacity, gpm                            |                        | 180 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                        | 90 gpm        |
| Ground storage capacity, gal.                               |                        | 0 gallons     |
| Usable ground storage (90%), gal.                           |                        | 0 gallons     |
| Elevated Storage  |                        |               |
| Usable elevated storage (100%)                              |                        |               |
| Hydropneumatic storage capacity, gal.                       |                        | 2,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                        | 0 gallons     |
| Total usable storage, gal.                                  |                        | 0 gallons     |
| Maximum day demand,   |                        | 43,980 gpd    |
| Peak hour demand = 2 x max day/1440                         |                        | 61 gpm        |
| Fire flow requirement                                       | 500 gpm for x 2 hours  | 500 gpm       |
| Unaccounted for water                                       | 11.95% of water pumped | 1.433 gpm     |
| Acceptable unaccounted for                                  | 10.00%                 | 1.200 gpm     |
| Excess unaccounted for                                      |                        | 0.234 gpm     |

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |          |
|-----|--|----------|
| A = | Peak demand (Max Day) - Peak hour            | 61 gpm   |
| B = | Property needed to serve five years after TY | 0.0 gpm  |
| C = | Fire flow demand                             | 500 gpm  |
| D = | Excess Unaccounted for water                 | 0.23 gpm |
| E = | Firm Reliable Capacity                       | 90 gpm   |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-5  
Page 3 of 4  
Preparer: Seidman, F.

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

Recap Schedules: A-5, A-9, B-13

INPUT INFORMATION:

|   |                       |               |
|---|-----------------------|---------------|
| Total well pumping capacity, gpm                            |                       | 600 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 300 gpm       |
| Ground storage capacity, gal.                               |                       | 0 gallons     |
| Usable ground storage (90%), gal.                           |                       | 0 gallons     |
| Elevated Storage  |                       |               |
| Usable elevated storage (100%)                              |                       |               |
| Hydropneumatic storage capacity, gal.                       |                       | 5,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons     |
| Total usable storage, gal.                                  |                       | 0 gallons     |
| Maximum day demand,   |                       | 31,320 gpd    |
| Peak hour demand = 2 x max day/1440                         |                       | 44 gpm        |
| Fire flow requirement                                       | 500 gpm for x 2 hours | 500 gpm       |
| Unaccounted for water                                       | 7.41% of water pumped | 0.553 gpm     |
| Acceptable unaccounted for                                  | 10.00%                | 0.746 gpm     |
| Excess unaccounted for                                      |                       | 0 gpm         |

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |         |
|-----|--|---------|
| A = | Peak demand (Max Day) - Peak hour            | 44 gpm  |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 500 gpm |
| D = | Excess Unaccounted for water                 | 0.0 gpm |
| E = | Firm Reliable Capacity                       | 300 gpm |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

The LUSI Combined system covers an extended area and is composed of multiple wells and storage facilities. These facilities are interconnected and serve the service area as a whole. As such, the system is analyzed for used & useful as a single system. The capacities and descriptions of the components are shown below.

| <u>Wells</u>                           |                 |                   |                 |                   |                          |                            |                    |             |                           |  |
|--|-----------------|-------------------|-----------------|-------------------|--------------------------|----------------------------|--------------------|-------------|---------------------------|--|
| <u>Name</u>                            | <u>PWS ID #</u> | <u>Location</u>   | <u>Well No.</u> | <u>Yr Drilled</u> | <u>Pump Capacity gpm</u> | <u>Max Day Design, gpd</u> | <u>Storage MG</u>  | <u>Type</u> | <u>Source</u>             |  |
| Lake Louisa WTP                        | 3354883-02      | Vistas            | 1/AAH6658       | 1988              | 1,000                    | 2,520,000                  | 1.0000             | G           | Sanitary Survey 6/21/2018 |  |
|  |                 | Vistas            | 3/AAH2778       | 2003              | 625                      |                            | incl.              |             |                           |  |
| Vistas                                 | 3354883-03      | Vistas            | 2/AAH6686       | 1993              | 750                      | 822,000                    | 0.1000<br>0.0150   | G<br>H      | Sanitary Survey 6/21/2018 |  |
| Lake Ridge Club                        | 3354883-05      | L. Ridge Club     | 1/Unknown       | 1990              | 650                      | 468,000                    | 0.0070             | H           | Sanitary Survey 6/21/2018 |  |
| Amber Hill                             | 3354883-06      | Amber Hill        | 1/Unknown       | 1985              | 500                      | 396,000                    | 0.0075             | H           | Sanitary Survey 6/21/2018 |  |
| Clermont #1                            | 3354883-07      | Four Winds        | 1/AAH6674       | 1940              | 236                      | 115,000                    | 0.0010             | H           | Sanitary Survey 6/21/2018 |  |
|  |                 |                   | 2/AAH6675       | 1980              | 54                       |                            | 0.0009             | H           |                           |  |
| Clermont #2                            | 3354883-08      | Carr Water System | 1/AAH6677       | 1939              | 45                       | 71,000                     | 0.0035             | H           | Sanitary Survey 6/21/2018 |  |
|  |                 |                   | 2/AAH6676       | 1963              | 75                       |                            |                    |             |                           |  |
| Crescent Bay                           | 3354883-09      | Crescent Bay      | 2/AAH6683       | 1995              | 700                      | 396,000                    | 0.0100             | H           | Sanitary Survey 6/21/2018 |  |
| The Oranges                            | 3354883-10      | The Oranges       | 1/AAH6684       | 1986              | 530                      | 396,000                    | 0.0045             | H           | Sanitary Survey 6/21/2018 |  |
| C.R. 561                               | 3354883-12      | L. Crescent Hills | 2/AAH6681       | 1991              | 600                      | 2,592,000                  | 0.7500             | G           | Sanitary Survey 6/21/2018 |  |
|  |                 | Crescent West     | 3/Unknown*      | 1987              | 690                      |                            | 0.0010             | H           |                           |  |
|  |                 | Highland Point    | 1/AAH4420*      | 1986              | 600                      |                            | 0.0100             | H           |                           |  |
| LUSI South                             | 3354881         | Greater Groves    | AAH6688         | 1991              | 1,200                    | 6,000,000                  | -                  | H           | Sanitary Survey 6/21/2018 |  |
|  |                 |                   | AAH6687         | 1992              | 1,200                    |                            | 0.5000             | G           |                           |  |
|  |                 |                   | AAI5838         | 2005              | 3,000                    |                            | 1.0000             | G           |                           |  |
|  |                 |                   |                 |                   |                          |                            | 0.0247             | GC          |                           |  |
| <b>Totals - LUSI North &amp; South</b> |                 |                   |                 |                   | 12,455                   | 13,776,000                 | 2.6247             | G           |                           |  |
|  |                 |                   |                 |                   |                          |                            | 0.8104             | H           |                           |  |
| <u>Stand Alone Systems</u>             |                 |                   |                 |                   |                          |                            |                    |             |                           |  |
|  | <u>PWS ID #</u> | <u>Location</u>   | <u>Well No.</u> | <u>Yr Drilled</u> | <u>Capacity gpm</u>      | <u>Design, gpd</u>         | <u>Gal</u>         | <u>Type</u> |                           |  |
| Lake Saunders                          | 3354695         | L. Saunders       | AAH6670         | 1984              | 300                      | 432,000                    | 5,000              | H           | Sanitary Survey 5/18/2018 |  |
|  |                 | L. Saunders       | AAH6671         | 1984              | 300                      |                            |                    |             |                           |  |
|  | <u>PWS ID #</u> | <u>Location</u>   | <u>Well No.</u> | <u>Yr Drilled</u> | <u>Pump Capacity gpm</u> | <u>Max Day Design, gpd</u> | <u>Storage Gal</u> | <u>Type</u> |                           |  |
| Four Lakes                             | 3354647         | Four Lakes        | AAH6673         | 1980              | 90                       | 151,200                    | 2,000              | H           | Sanitary Survey 7/10/18   |  |
|  |                 | Four Lakes        | AAH6672         | 1980              | 90                       |                            |                    |             |                           |  |

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 4  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

| Line<br><u>No.</u> | LAKE GROVES  |                 |
|--------------------|--|-----------------|
| 1                  | (A) Used and useful flow, GPD                            |                 |
| 2                  | AADF   | 547,022         |
|                    | Less: Excessive I&I (from Sch. F-6, page 2)              | <u>0</u>        |
|                    | Net Used and useful flow, GPD                            | <u>547,022</u>  |
| 3                  | (B) Property needed for post test year period ( See F-8) | 174,004         |
| 4                  | (C) Permitted capacity                                   | <u>999,000</u>  |
| 5                  | (D) Used and useful percentage                           | <u>72.00</u> %  |
| 6                  | (D1)   | <u>100.00</u> % |
| 7                  | (E) Non-used and useful percentage                       | <u>28.00</u> %  |
| 8                  | (E1)   | <u>0.00</u> %   |

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
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Schedule F-6  
Page 2 of 4  
Preparer: Seidman, F.

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

**LAKE GROVES**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                          | Main length<br>feet | miles         | Allowance @ 500<br>gpd/inch-dia./mile |                   |
|---|--|---------------------|---------------|---------------------------------------|-------------------|
|   |  |                     |               | gpd                                   | gpy               |
| 1 | 6  | 0                   | 0.000         | 0                                     |                   |
| 2 | 8  | 156,126             | 29.569        | 118,277                               |                   |
| 3 | 10   | 0                   | 0.000         | 0                                     |                   |
| 4 | <b>Total</b>                                 | <b>156,126</b>      | <b>29.569</b> | <b>118,277</b>                        | <b>43,171,205</b> |
| 5 | <b>Estimated Inflow @ 10% of flows (1.8)</b> |                     |               |                                       | <b>18,628,436</b> |
| 6 | <b>Allowable I&amp;I</b>                     |                     |               |                                       | <b>61,799,641</b> |

**B. Actual Inflow & Infiltration (I&I)**

|   |                           |  |  |  |                    |
|---|---------------------------|--|--|--|--------------------|
| 7 | <b>Wastewater treated</b> |  |  |  | <b>199,663,000</b> |
|---|---------------------------|--|--|--|--------------------|

|   |                                |             | Estimated<br>returned * |             |
|---|--------------------------------|-------------|-------------------------|-------------|
| 8 | Water Gallons used by WW cust. |             |                         |             |
|   | Residential WW                 | 490,222,001 | 38%                     | 186,284,360 |
|   | Non Res WW                     | 24,920,390  | 90%                     | 22,428,351  |
| 9 | Estimated flows returned       | 515,142,391 |                         | 208,712,711 |

\* Homes & common areas are heavily landscaped and the soil is very porous, like sugar sand. From F-10, average water use is 10,370 per month per SFR, up from 8944 per month in the last case. Assuming just 4,000 gallons per mo per SFR for basic water, 4,000/10,370 equates to a 38% return ro wastewater. In the last case it was 48% and the case before that, 30% return.

|    |   |             |
|----|---|-------------|
| 10 | Estimated I&I (treated less returned) [1.7-1.9] | -9,049,711  |
| 11 | Actual less allowable [1.10-1.6]                | -70,849,352 |
| 12 | Excess, if any [1.10-1.6, if positive]          | 0           |
| 13 | Excess as percent of wastewater treated         | 0.00%       |

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-6  
Page 3 of 4  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line                    BARRINGTON  
No.

|   |   |                 |
|---|---|-----------------|
| 1 | (A) Used and useful flow, GPD   |                 |
| 2 | AADF  | 23,197          |
|   | Less: Excessive I&I (from Sch. F-6, page 2)   | <u>0</u>        |
|   | Net Used and useful flow, GPD   | <u>23,197</u>   |
| 3 | (B) Property needed for post test year period ( See F-8)  | 0               |
|   | (C) Permitted capacity  | <u>49,000</u>   |
| 4 | (C) Usable Capacity   | <u>23,197</u>   |
|   | The agreement to purchase Barrington included the right of the trustee to use all the permitted capacity of the WWTP, rapid infiltration basins and lift station, present & future, not needed to serve Barrington Estates, which is utility service area. Therefore, the U&U of the capacity utilized by the utility is always 100%. |                 |
| 5 | (D) Used and useful percentage  | <u>100.00</u> % |
| 6 | (D1)  | %               |
| 7 | (E) Non-used and useful percentage  | <u>0.00</u> %   |
| 8 | (E1)  | <u>0.00</u> %   |

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019

Schedule F-6  
Page 4 of 4  
Preparer: Seidman, F.

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

**BARRINGTON**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                          | Main length<br>feet | miles        | Allowance @ 500<br>gpd/inch-dia./mile |                  |
|---|--|---------------------|--------------|---------------------------------------|------------------|
|   |  |                     |              | gpd                                   | gpy              |
| 1 | 6  |                     | 0.000        | 0                                     |                  |
| 2 | 8  | 8,685               | 1.645        | 6,580                                 |                  |
| 3 | 10   |                     | 0.000        | 0                                     |                  |
| 4 | <b>Total</b>                                 | <b>8,685</b>        | <b>1.645</b> | <b>6,580</b>                          | <b>2,401,534</b> |
| 5 | <b>Estimated Inflow @ 10% of flows (1.8)</b> |                     |              |                                       | <b>1,919,460</b> |
| 6 | <b>Allowable I&amp;I</b>                     |                     |              |                                       | <b>4,320,995</b> |

**B. Actual Inflow & Infiltration (I&I)**

|   |                                       |  |                   |                                 |                   |
|---|---------------------------------------|--|-------------------|---------------------------------|-------------------|
| 7 | <b>Wastewater treated</b>             |  |                   |                                 | <b>8,467,000</b>  |
|   |                                       |  |                   | <b>Estimated<br/>returned *</b> |                   |
| 8 | <b>Water Gallons used by WW cust.</b> |  | <b>23,993,256</b> | <b>80%</b>                      | <b>19,194,605</b> |
| 9 | <b>Estimated flows returned</b>       |  |                   |                                 | <b>19,194,605</b> |

|    |  |  |  |  |                    |
|----|--|--|--|--|--------------------|
| 10 | <b>Estimated I&amp;I (treated less returned) [1.7-1.9]</b> |  |  |  | <b>-10,727,605</b> |
| 11 | <b>Actual less allowable [1.10-1.6]</b>                    |  |  |  | <b>-15,048,599</b> |
| 12 | <b>Excess, if any [1.10-1.6, if positive]</b>              |  |  |  | <b>0</b>           |
| 13 | <b>Excess as percent of wastewater treated</b>             |  |  |  | <b>0.00%</b>       |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Lake Utilities Services  
Docket No.: 20200139-WS  
Historical Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution & Wastewater Collection Systems**

**In Docket No. 100426-WS, the Commission found that all the water & wastewater distribution & collection mains are contributed to the Utility in all service areas, including Four Lakes & Lake Saunders, and should be considered 100% used and useful. In Docket No. 20160101-WS that conclusion was reaffirmed.**

Company: Utilities Inc. of Florida - Lake Utilities Services  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-8  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders

$PN = EG \times PT \times U$

where:

|      |  |                        |
|------|--|------------------------|
| EG = | Equivalent annual growth in ERCs (Sch. F-9)                  | 442.86 ERCs/yr         |
| PT = | Post test year period per statute                            | 5 yrs                  |
| U =  | Unit of measure utilized in U&U calculations (Sch. F-3, F-9) | 671.52 max day gpd/ERC |
| PN = | Property needed expressed in U units                         | 1,486,931 gpd          |

NOTE:  $U = T/A$ , where:

T = TY Max Day gallons (from Sch. F-3)  
 A = TY Total ERCs (from Sch. F-9)

Water Source, Pumping, Treatment & Storage - Four Lakes & Lake Saunders

In Docket No. 100426-WS, the Commission found the Four Lakes and Lake Saunders system to be built with no growth. There is no growth margin.

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

|      |   |                        |
|------|---|------------------------|
| EG = | Equivalent annual growth in ERCs (Sch. F-10)                  | 151.19 ERCs/yr         |
| PT = | Post test year period per statute                             | 5 yrs                  |
| U =  | Unit of measure utilized in U&U calculations (Sch. F-2, F-10) | 132.14 avg day gpd/ERC |
| PN = | Property needed expressed in U units                          | 99,889 gpd             |

NOTE:  $U = T/A$ , where:

T = TY treated gallons (from Sch. F-2)  
 A = TY Total ERCs (from Sch. F-10)

In addition, there are prepaid lots not served in 2019. New phases of development have opened up in the Lake Groves service area, of which 967 had not connected at the end of the 2019TY. During 2019, the average SFRs increased by 351 (from F-10.) LUSI indicates that they average 30 new taps per month in 2020, which is consistent with the past year growth.

560.89 prepaid lots  
 @ 132.14 gpd/ERC  
 74,115 gpd

At that rate, the prepaid connections will be connected within 3 years. Regression analyses reflects a trend of only 151.19 ERCs growth per year. To better reflect actual new growth being experienced, adjust by  $(360-151.19) = 208.81$  Ercs/yr for 2.69 yrs = 560.89 prepaid lots in the 5 year period.



Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 3  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |
|----------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---|-------------------------------|
|          |             | Beginning         | Ending | Average |                         |                            |                           |   |                               |
| 1        | 2015        | 9,601             | 9,904  | 9,753   | 1,205,523,153           | 123,612                    | 1,304,373,114             | 10,552  |                               |
| 2        | 2016        | 9,904             | 9,996  | 9,950   | 1,293,894,884           | 130,040                    | 1,496,336,662             | 11,507  | 9.05%                         |
| 3        | 2017        | 9,996             | 10,144 | 10,070  | 1,332,731,220           | 132,347                    | 1,415,864,120             | 10,698  | -7.03%                        |
| 4        | 2018        | 10,144            | 11,099 | 10,622  | 1,323,221,560           | 124,580                    | 1,414,229,761             | 11,352  | 6.11%                         |
| 5        | 2019        | 11,099            | 11,666 | 11,383  | 1,442,640,263           | 126,742                    | 1,532,564,469             | 12,092  | 6.52%                         |
|          |             |                   |        |         |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               |
|          |             |                   |        |         |                         |                            |                           | <u>3.66%</u>                                  |                               |

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 10362.75378  
 X Coefficient: 292.4903693  
 R^2: 0.542719899

| X  | Y      | Year            |
|----|--------|-----------------|
| 1  | 10,552 | 2011 Actual     |
| 2  | 11,507 | 2012 Actual     |
| 3  | 10,698 | 2013 Actual     |
| 4  | 11,352 | 2014 Actual     |
| 5  | 12,092 | 2015 Actual     |
| 10 | 13,288 | Hist TY + 5 yrs |

HISTORIC

Five year growth per regression equation:  
 Five year growth, simple average of 3.5%

1,196 ERCs  
2,214

As regression is poor fit, use simple average

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Four Lakes  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-9  
 Page 2 of 3  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 67                | 68     | 68      | 5,994,400               | 88,806                     | 5,994,400                 | 68                        |                               |
| 2   | 2016        | 68                | 71     | 70      | 6,128,743               | 88,183                     | 6,128,743                 | 70                        | 2.96%                         |
| 3   | 2017        | 71                | 70     | 71      | 6,495,700               | 92,138                     | 6,495,700                 | 71                        | 1.44%                         |
| 4   | 2018        | 70                | 71     | 71      | 5,631,340               | 79,877                     | 5,631,340                 | 71                        | 0.00%                         |
| 5   | 2019        | 71                | 71     | 71      | 5,458,150               | 76,875                     | 5,458,150                 | 71                        | 0.71%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>1.28%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                |      |          |          |                 |
|----------------|------|----------|----------|-----------------|
| Constant:      | 67.4 | <u>X</u> | <u>Y</u> | Year            |
| X Coefficient: | 0.80 | 1        | 68       | 2011 Actual     |
| R^2:           | 0.82 | 2        | 70       | 2012 Actual     |
|                |      | 3        | 71       | 2013 Actual     |
|                |      | 4        | 71       | 2014 Actual     |
|                |      | 5        | 71       | 2015 Actual     |
|                |      | 10       | 75       | Hist TY + 5 yrs |

HISTORIC

Five year growth per regression equation:

4.40 ERCs

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utilities Services - Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-9  
 Page 3 of 3  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (3)<br>SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/<br>SFR<br>(5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs<br>(7)/(6) | (9)<br>Annual % Incr.<br>in ERCs |
|---|-------------|----------------------|--------|----------------|-------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------------|
|   |             | (2)<br>Beginning     | Ending |                |                         |                                   |                           |                              |                                  |
| 1   | 2015        | 40                   | 39     | 40             | 2,284,430               | 57,834                            | 2,284,430                 | 40                           |                                  |
| 2   | 2016        | 39                   | 42     | 41             | 2,572,130               | 63,509                            | 2,572,130                 | 41                           | 2.53%                            |
| 3   | 2017        | 42                   | 42     | 42             | 2,252,461               | 53,630                            | 2,252,461                 | 42                           | 3.70%                            |
| 4   | 2018        | 42                   | 43     | 43             | 2,322,380               | 54,644                            | 2,322,380                 | 43                           | 1.19%                            |
| 5   | 2019        | 43                   | 45     | 44             | 2,699,060               | 61,342                            | 2,699,060                 | 44                           | 3.53%                            |
| Average Growth Through 5-Year Period (Col. 8) |             |                      |        |                |                         |                                   |                           |                              | <u>2.74%</u>                     |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |                 |
|----------------|-------------|----------|----------|-----------------|
| Constant:      | 38.4        | <u>X</u> | <u>Y</u> | Year            |
| X Coefficient: | 1.1         | 1        | 40       | 2011 Actual     |
| R^2:           | 0.983739837 | 2        | 41       | 2012 Actual     |
|                |             | 3        | 42       | 2013 Actual     |
|                |             | 4        | 43       | 2015 Actual     |
|                |             | 5        | 44       | 2015 Actual     |
|                |             | 10       | 49       | Hist TY + 5 yrs |

HISTORIC

Five year growth per regression equation:

5.40 ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc. of Florida - Lake Utilities Services. Excl. Four Lakes & Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 2  
 Preparer: Seidman, F.

LAKE GROVE PLANT

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 3,164             | 3,325  | 3,245   | 348,872,774             | 107,527                    | 369,110,368               | 3,433                     |                               |
| 2   | 2016        | 3,325             | 3,328  | 3,327   | 357,534,935             | 107,481                    | 380,237,455               | 3,538                     | 3.06%                         |
| 3   | 2017        | 3,328             | 3,472  | 3,400   | 374,595,333             | 110,175                    | 397,785,893               | 3,610                     | 2.06%                         |
| 4   | 2018        | 3,472             | 3,706  | 3,589   | 419,172,184             | 116,794                    | 446,164,554               | 3,820                     | 5.81%                         |
| 5   | 2019        | 3,706             | 4,173  | 3,940   | 490,222,001             | 124,438                    | 515,142,391               | 4,140                     | 8.37%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>4.82%</u>                  |

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used because there is not a history readily available. Also, gallons billed reflects an arbitrary cap and is not necessarily indicative of gallons treated.

Regression Analysis per Rule 25-30.431(2)(C)

|                | X           | Y  | Year                  |
|----------------|-------------|----|-----------------------|
| Constant:      | 3199.209705 | 1  | 3,433 2011 Actual     |
| X Coefficient: | 169.6498757 | 2  | 3,538 2012 Actual     |
| R^2:           | 0.918710328 | 3  | 3,610 2013 Actual     |
|                |             | 4  | 3,820 2014 Actual     |
|                |             | 5  | 4,140 2015 Actual     |
|                |             | 10 | 4,896 Hist TY + 5 yrs |

HISTORIC

Five year growth per regression equation: 756 ERCs

Five year growth per 5% per year maximum 1,144 ERCs

Company: Utilities Inc. of Florida - Lake Utilities Services, Excl. Four Lakes & Lake Saunders  
 Docket No.: 20200139-WS  
 Historical Year Ended: December 31, 2019

Schedule F-10  
 Page 2 of 2  
 Preparer: Seidman, F.

**BARRINGTON PLANT**

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | N/A               | N/A    | N/A     | N/A                     | N/A                        | N/A                       |                           |                               |
| 2   | 2016        | N/A               | N/A    | N/A     | N/A                     | N/A                        | N/A                       |                           |                               |
| 3   | 2017        | N/A               | N/A    | N/A     | N/A                     | N/A                        | N/A                       |                           |                               |
| 4   | 2018        | N/A               | N/A    | N/A     | N/A                     | N/A                        | N/A                       |                           |                               |
| 5   | 2019        | 148               | 148    | 148     | 23,993,256              | 162,117                    | 23,993,256                | 148                       |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           | <u>0.00%</u>              |                               |

NOTE: LUSI took over operation in March, 2019. There is no data available for prior periods, however, this is a stable, residential community. Gallons reflected are 8 months actual, then annualized.

**Regression Analysis per Rule 25-30.431(2)(C)**

|                | X     | Y  | Year |                 |
|----------------|-------|----|------|-----------------|
| Constant:      | -59.2 | 1  | 0    | 2011 Actual     |
| X Coefficient: | 29.6  | 2  | 0    | 2012 Actual     |
| R^2:           | 0.5   | 3  | 0    | 2013 Actual     |
|                |       | 4  | 0    | 2014 Actual     |
|                |       | 5  | 148  | 2015 Actual     |
|                |       | 10 | 237  | Hist TY + 5 yrs |

**HISTORIC**

|   |     |      |
|---|-----|------|
| Five year growth per regression equation: | N/A | ERCs |
| Five year growth per 5% per year maximum  | N/A | ERCs |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 3,678                                      | 3,627   | 0.000                       | 3,069                  | 0.021                    | 0.538  | 14.8%                                |
| Feb-19         | 3,708                                      | 3,657   | 0.000                       | 2,919                  | 0.235                    | 0.503  | 13.7%                                |
| Mar-19         | 4,834                                      | 4,767   | 0.000                       | 2,977                  | 0.018                    | 1.772  | 37.2%                                |
| Apr-19         | 4,499                                      | 4,437   | 0.000                       | 3,892                  | 0.058                    | 0.487  | 11.0%                                |
| May-19         | 5,751                                      | 5,672   | 0.000                       | 3,551                  | 0.021                    | 2,099  | 37.0%                                |
| Jun-19         | 6,270                                      | 6,183   | 0.000                       | 3,600                  | 0.356                    | 2,228  | 36.0%                                |
| Jul-19         | 4,227                                      | 4,169   | 0.000                       | 4,314                  | 0.206                    | -0.351   | -8.4%                                |
| Aug-19         | 3,870                                      | 3,817   | 0.000                       | 3,646                  | 0.080                    | 0.090  | 2.4%                                 |
| Sep-19         | 4,491                                      | 4,445   | 0.000                       | 2,926                  | 0.030                    | 1,490  | 33.5%                                |
| Oct-19         | 4,735                                      | 4,687   | 0.000                       | 3,579                  | 0.064                    | 1,044  | 22.3%                                |
| Nov-19         | 4,167                                      | 4,124   | 0.000                       | 4,008                  | 0.153                    | -0.036   | -0.9%                                |
| Dec-19         | 3,929                                      | 3,889   | 0.000                       | 3,557                  | 0.144                    | 0.188  | 4.8%                                 |
| <b>Total</b>   | <b>54,159</b>                              | <b>53,474</b>                                     | <b>0.000</b>                | <b>42,038</b>          | <b>1,387</b>             | <b>10,050</b>                                      | <b>18.8%</b>                         |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)          | (2) Individual Plant Flows |        |        | (5)                  | (6)                                 |
|----------------|--------------|----------------------------|--------|--------|----------------------|-------------------------------------|
|                | Crownwood    | (Name)                     | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 0.875        |                            |        |        | 0.875                | 0.000                               |
| Feb-19         | 0.675        |                            |        |        | 0.675                | 0.000                               |
| Mar-19         | 0.710        |                            |        |        | 0.710                | 0.000                               |
| Apr-19         | 0.785        |                            |        |        | 0.785                | 0.000                               |
| May-19         | 0.696        |                            |        |        | 0.696                | 0.000                               |
| Jun-19         | 0.439        |                            |        |        | 0.439                | 0.000                               |
| Jul-19         | 0.588        |                            |        |        | 0.588                | 0.000                               |
| Aug-19         | 0.762        |                            |        |        | 0.762                | 0.000                               |
| Sep-19         | 0.528        |                            |        |        | 0.528                | 0.000                               |
| Oct-19         | 0.515        |                            |        |        | 0.515                | 0.000                               |
| Nov-19         | 0.494        |                            |        |        | 0.494                | 0.000                               |
| Dec-19         | 0.564        |                            |        |        | 0.564                | 0.000                               |
| <b>Total</b>   | <b>7.631</b> | <b>0.000</b>               |        |        | <b>7.631</b>         | <b>0.000</b>                        |

(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-3  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date                | GPD            |
|--|---------------------|----------------|
| <b>1 Plant Capacity</b>  |                     |                |
| Max Design Day per Sanitary Survey   |                     | 636,000        |
| The hydraulic rated capacity. If different from that shown (Max Day Per CUP) on the DEP operating or construction permit, provide an explanation.  |                     | 244,900        |
| <b>2 Maximum Day</b>   |                     |                |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 6/7/2019            | 582,000        |
| <b>3 Five Day Max. Year</b>  |                     |                |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 6/6/2019        | 380,000        |
|  | (2) 6/8/2019        | 382,000        |
|  | (3) 6/4/2019        | 395,000        |
|  | (4) 6/5/2019        | 580,000        |
|  | (5) 6/7/2019        | 582,000        |
|  | <b>AVERAGE</b>      | <b>463,800</b> |
| <b>4 Average Daily Flow</b>  |                     |                |
|  | Max Month           | 206,116        |
|  | Annual              | 146,505        |
| <b>5 Required Fire Flow</b>  | 500 gpm for 2 hours |                |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |                     |                |



Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood

Schedule F-4

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | MONTH  | GPD    |
|--|--------|--------|
| 1. Plant Capacity (Three Month Average Daily Flow (TMADF))   |        | 40,000 |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.  |        |        |
| 2. Average Daily Flow Max Month (a)  | Feb-19 | 24,107 |
| Highest TMADF  | Mar-19 | 26,434 |
| An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |        |        |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                        |             |
|---|------------------------|-------------|
| Total well pumping capacity, gpm                            |                        | 740 gpm     |
| Firm Reliable well pumping capacity (largest well out), gpm |                        | 290 gpm     |
| Ground storage capacity, gal.                               |                        | 0 gallons   |
| Usable ground storage (90%), gal.                           |                        | 0 gallons   |
| Elevated Storage  |                        | 0 gallons   |
| Usable ground storage (100%), gal.                          |                        | 0 gallons   |
| Hydropneumatic storage capacity, gal.                       | 10,000                 | gallons     |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                        | 0 gallons   |
| Total usable storage, gal.                                  |                        | 0 gallons   |
| Maximum day demand,   |                        | 582,000 gpd |
| Peak hour demand = 2x max day/1440                          |                        | 808 gpm     |
| Fire flow requirement                                       |                        | 500 gpm     |
| Unaccounted for water                                       | 18.79% of water pumped | 19.12 gpm   |
| Acceptable unaccounted for                                  | 10.00%                 | 10.17 gpm   |
| Excess unaccounted for                                      |                        | 8.95 gpm    |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

No Usable Storage

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 808 gpm |
| B = | Property needed to serve five years after TY | 5 gpm   |
| C = | Fire flow demand                             | 500 gpm |
| D = | Excess Unaccounted for water                 | 9 gpm   |
| E = | Firm Reliable Capacity                       | 290 gpm |

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts, as well as the land and structures accounts.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

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Recap Schedules: A-6,A-10,B-14

| <u>Line</u> |   |               |
|-------------|---|---------------|
| <u>No.</u>  |   |               |
| 1           | (A) Used and useful flow (000):                         |               |
| 2           | 3MADF - year 2019                                       | <u>26,434</u> |
| 3           | (B) Property needed for post test year period (see F-8) | <u>4,942</u>  |
| 4           | (C) Permitted capacity (3MADF)                          | <u>40,000</u> |
| 5           | (D) Used and useful percentage                          | <u>78.44%</u> |
| 6           | (E) Non-used and useful percentage                      | <u>21.56%</u> |

The above used and useful factor is applicable to all treatment and disposal plant accounts.

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: F. Seidman

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles | Allowance @ 500<br>gpd/inch-dia./mile |       |           |
|---|---|---------------------|-------|---------------------------------------|-------|-----------|
|   |   |                     |       | gpd                                   | gpy   |           |
| 1 | 6   |                     | 0     | 0.000                                 | 0     |           |
| 2 | 8   |                     | 3,451 | 0.654                                 | 2,614 |           |
| 3 | 10  |                     | 0     | 0.000                                 | 0     |           |
| 4 | <b>Total</b>                                  |                     | 3,451 | 0.654                                 | 2,614 | 954,254   |
| 5 | <b>Estimated Inflow @ 10% of flows (I.10)</b> |                     |       |                                       |       | 706,917   |
| 6 | <b>Allowable I&amp;I</b>                      |                     |       |                                       |       | 1,661,171 |

**B. Actual Inflow & Infiltration (I&I)**

|   |                           |  |  |  |  |           |
|---|---------------------------|--|--|--|--|-----------|
| 7 | <b>Wastewater treated</b> |  |  |  |  | 7,631,000 |
|---|---------------------------|--|--|--|--|-----------|

|    |  |                  | Estimated<br>returned * |                  |  |
|----|--|------------------|-------------------------|------------------|--|
| 8  | <b>Gallons Billed (not capped) to:</b> |                  |                         |                  |  |
| 8  | SFR Residential WW cust.               | 2,053,879        | 80%                     | 1,643,103        |  |
| 9  | All Other                              | 5,015,289        | 90%                     | 4,513,760        |  |
| 10 | <b>Estimated flows returned</b>        | <b>7,069,168</b> |                         | <b>6,156,863</b> |  |

|    |   |  |  |  |  |           |
|----|---|--|--|--|--|-----------|
| 11 | <b>Estimated I&amp;I (treated less returned) [I.7-I.10]</b> |  |  |  |  | 1,474,137 |
| 12 | <b>Actual less allowable [I.11-I.6]</b>                     |  |  |  |  | -187,034  |
| 13 | <b>Excess, if any [I.11-I.6, if positive]</b>               |  |  |  |  | 0         |
| 14 | <b>Excess as percent of wastewater treated</b>              |  |  |  |  | 0.00%     |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution & Wastewater Collection Systems**

**Used & useful was last set for this system in Docket No. 20160101-WS The water distribution and wastewater collection systems were found to be 100% used & useful. Circumstances have not significantly changed. The systems should remain at 100% used and useful.**

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood

Schedule F-8

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Pumping, Treatment & Storage

PN = EG x PT x U

where:

|      |   |                |
|------|---|----------------|
| EG = | Equivalent annual growth in ERCs              | 0.66 ERCs/yr   |
| PT = | Post test year period per statute             | 5 yrs          |
| U =  | Unit of measure utilized in U&U calculations. | 1.54 gpm/ERC * |
| PN = | Property needed expressed in U units          | 5 gpm          |

\* Based on the 2019 Peak Hour Demand (Sch. F-5) divided by 2015 ERCs (Sch F-9).

Wastewater Treatment & Disposal

PN = EG x PT x U

where:

|      |   |               |
|------|---|---------------|
| EG = | Equivalent annual growth in ERCs                | 10.87 ERCs/yr |
| PT = | Post test year period per statute               | 5 yrs         |
| U =  | Unit of measure utilized in U&U calculations. * | 91 gpd/ERC    |
| PN = | Property needed expressed in U units            | 4942 gpd      |

\* Based on the 2019 TMADF (Sch. F-6) divided 2019 ERCs (Sch F-10).

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |
|----------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---|-------------------------------|
|          |             | Beginning         | Ending | Average |                         |                            |                           |   |                               |
| 1        | 2015        | 488               | 491    | 490     | 41,295,220              | 84,362                     | 43,976,890                | 521   |                               |
| 2        | 2016        | 491               | 490    | 491     | 46,310,680              | 94,415                     | 50,049,450                | 530   | 1.69%                         |
| 3        | 2017        | 490               | 496    | 493     | 45,580,988              | 92,456                     | 49,322,918                | 533   | 0.64%                         |
| 4        | 2018        | 496               | 499    | 498     | 40,364,882              | 81,135                     | 43,347,682                | 534   | 0.15%                         |
| 5        | 2019        | 499               | 491    | 495     | 39,730,560              | 80,264                     | 42,037,570                | 524   | -1.97%                        |
|          |             |                   |        |         |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               |
|          |             |                   |        |         |                         |                            |                           | <u>0.13%</u>                                  |                               |

Regression Analysis per Rule 25-30.431(2)(C)

|                  | X           | Y      |
|------------------|-------------|--------|
| Constant:        | 525.85073   | 1 521  |
| X Coefficient:   | 0.907444891 | 2 530  |
| R <sup>2</sup> : | 0.06094317  | 3 533  |
|                  |             | 4 534  |
|                  |             | 5 524  |
|                  |             | 10 535 |
| Five year growth |             | 11     |
| Annual average   |             | 2      |

The Coefficient of determination - R<sup>2</sup> is weak. Use simple average growth rate:

|                               |           |
|-------------------------------|-----------|
| Five year growth              | 3 Ercs    |
| Annual average growth @ 0.85% | 0.66 Ercs |

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 82                | 84     | 83      | 2,021,740               | 24,358                     | 6,144,683                 | 252                       |                               |
| 2   | 2016        | 84                | 82     | 83      | 2,258,610               | 27,212                     | 6,656,191                 | 245                       | -3.04%                        |
| 3   | 2017        | 82                | 86     | 84      | 2,302,780               | 27,414                     | 6,790,304                 | 248                       | 1.26%                         |
| 4   | 2018        | 86                | 85     | 86      | 2,273,480               | 26,590                     | 7,068,739                 | 266                       | 7.32%                         |
| 5   | 2019        | 85                | 84     | 85      | 2,053,879               | 24,306                     | 7,069,168                 | 291                       | 9.40%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>3.74%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                  | <u>X</u>  | <u>Y</u> |
|------------------|-----------|----------|
| Constant:        | 230.73168 | 1 252    |
| X Coefficient:   | 9.8384605 | 2 245    |
| R^2:             | 0.6754389 | 3 248    |
|                  |           | 4 266    |
|                  |           | 5 291    |
|                  |           | 10 329   |
| Five year growth |           | 38       |
| Annual average   |           | 8        |

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

|                               |            |
|-------------------------------|------------|
| Five year growth              | 54 Ercs    |
| Annual average growth @ 1.13% | 10.87 Ercs |



Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)            | (2) Individual Plant Flows |        |        | (5)                  | (6)                                 |
|----------------|----------------|----------------------------|--------|--------|----------------------|-------------------------------------|
|                | Mid-County     | (Name)                     | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 23.444         |                            |        |        | 23.444               | 0.000                               |
| Feb-19         | 24.026         |                            |        |        | 24.026               | 0.000                               |
| Mar-19         | 27.099         |                            |        |        | 27.099               | 0.000                               |
| Apr-19         | 23.629         |                            |        |        | 23.629               | 0.000                               |
| May-19         | 23.710         |                            |        |        | 23.710               | 0.000                               |
| Jun-19         | 31.260         |                            |        |        | 31.260               | 0.000                               |
| Jul-19         | 39.129         |                            |        |        | 39.129               | 0.000                               |
| Aug-19         | 37.411         |                            |        |        | 37.411               | 0.000                               |
| Sep-19         | 26.995         |                            |        |        | 26.995               | 0.000                               |
| Oct-19         | 26.636         |                            |        |        | 26.636               | 0.000                               |
| Nov-19         | 22.031         |                            |        |        | 22.031               | 0.000                               |
| Dec-19         | 23.871         |                            |        |        | 23.871               | 0.000                               |
| <b>Total</b>   | <b>329.241</b> |                            |        |        | <b>329.241</b>       | <b>0.000</b>                        |

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid-County**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | <u>MONTH</u>         | <u>GPD</u>              |
|--|----------------------|-------------------------|
| <p><b>1. Permitted Plant Capacity (AADF)</b></p> <p><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b></p>   |                      | <u><b>900,000</b></u>   |
| <p><b>2. Average Daily Flow Max Month (a)</b></p> <p><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b></p> | <u><b>Jul-19</b></u> | <u><b>1,262,226</b></u> |

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

Recap Schedules: A-6,A-10,B-14

Line

No.

|   |  |          |     |                |
|---|--|----------|-----|----------------|
| 1 | (A) Used and useful flow, GPD (AADF)                           |          |     | <u>902,030</u> |
| 2 | (B) Less: Excess I&I (No indication of excess I/I - see note)  |          |     | -              |
| 3 | (C) Plus: Property needed for post test year period ( See F-8) |          |     | <u>46,770</u>  |
| 4 | (E) Permitted capacity   |          |     | <u>900,000</u> |
| 5 | (F) Used and useful percentage                                 |          |     | <u>105.42%</u> |
| 6 |  | See Note | Use | <u>100.00%</u> |
| 7 | (G) Non-used and useful percentage                             |          |     | <u>-5.42%</u>  |
| 8 |  | See Note | Use | <u>0.00%</u>   |

Note: Used & Useful Evaluation

In Docket No. 20160101-WS, Mid-County requested 100% U&U. There is virtually no growth in customers, although there is growth in demand as the characteristics of the customer base changes. The Order set U&U at 93.67% based on TY flows. In this case, calculated U&U exceeds 100%, partly due to a very wet year. U&U should be set at 100% and maintained at that level in coming years.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles          | Allowance @ 500           |                |                   |
|---|---|---------------------|----------------|---------------------------|----------------|-------------------|
|   |   |                     |                | gpd/inch-dia./mile<br>gpd | gpy            |                   |
|   | 4   |                     | 0              | 0.000                     | 0              |                   |
| 1 | 6   |                     | 2,020          | 0.383                     | 1,148          |                   |
| 2 | 8   |                     | 179,039        | 33.909                    | 135,636        |                   |
| 3 | 10  |                     | 0              | 0.000                     | 0              |                   |
| 4 | <b>Total</b>                                  |                     | <b>181,059</b> | <b>34.291</b>             | <b>136,783</b> | <b>49,925,917</b> |
| 5 | Estimated Inflow @ 10% of gallons sold (L.10) |                     |                |                           |                | <b>31,150,900</b> |
| 6 | Allowable I&I                                 |                     |                |                           |                | <b>81,076,817</b> |

**B. Actual Inflow & Infiltration (I&I)**

|   |                    |  |  |  |  |                    |
|---|--------------------|--|--|--|--|--------------------|
| 7 | Wastewater treated |  |  |  |  | <b>329,241,000</b> |
|---|--------------------|--|--|--|--|--------------------|

|    | Gallons Billed (not capped) to: |             | Estimated<br>returned * |             |
|----|---------------------------------|-------------|-------------------------|-------------|
| 8  | SFR Residential WW cust.        | 145,839,000 | 80%                     | 116,671,200 |
| 9  | All Other                       | 165,670,000 | 90%                     | 149,103,000 |
| 10 | Estimated flows returned        | 311,509,000 |                         | 265,774,200 |

|    |  |  |  |                    |
|----|--|--|--|--------------------|
| 11 | Estimated I&I (treated less returned) [L.7-L.10] |  |  | <b>63,466,800</b>  |
| 12 | Actual I&I less allowable [L.11-L.6]             |  |  | <b>-17,610,017</b> |
| 13 | Excess, if any [L.11-L.6, if positive]           |  |  | <b>0</b>           |
| 14 | Excess as percent of wastewater treated          |  |  | <b>0.00%</b>       |

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.

**Explanation:** Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

---

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

This is a wastewater-only system.

Wastewater Collection System

The service area consists of many subdivisions as well as master metered areas. In general, the collection systems are built by the various developers and contributed to the utility. Only master feeders and lift stations that serve the system as a whole are built by the utility. There are still some pockets of undeveloped land, although they are now limited, and additional collection mains must be added before new customers can added. The collection system should be considered 100% used & useful and.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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Recap Schedules: F-5,F-6,F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

|      |  |                     |
|------|--|---------------------|
| EG = | Equivalent annual growth in ERCs (see F-10)  | 22 ERC/yr           |
| PT = | Post test year period per statute            | 5 yrs               |
| U =  | Unit of measure utilized in U&U calculations | 433 gpd/ERC, AADF * |
| PN = | Property needed expressed in U units         | 46,770 gpd          |

\* Based on 2019 AADF divided by TY equivalent ERCs from Schedule F-10

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) (3) (4)<br>Meter Equivalent ERCs |                  |                   | (5)<br>SFR<br>Gallons<br>Sold<br>Note A&B | (6)<br>Gallons/<br>SFR<br>(5)/(4)<br>Note A&B | (7)<br>Total<br>Gallons<br>Sold<br>Note A&B | (8)<br>Total<br>ERCs<br>(7)/(6)               | (9)<br>Annual<br>% Incr.<br>in ERCs |
|----------|-------------|--------------------------------------|------------------|-------------------|---|---|---|---|-------------------------------------|
|          |             | Beginning<br>Note A                  | Ending<br>Note A | Average<br>Note A |   |   |   |   |                                     |
| 1        | 2015        | 2,001                                | 2,005            | 2,003             | N/A                                       | N/A   | N/A   | 2,003   |                                     |
| 2        | 2016        | 2,005                                | 2,053            | 2,029             | N/A                                       | N/A   | N/A   | 2,029   | 1.30%                               |
| 3        | 2017        | 2,053                                | 2,063            | 2,058             | N/A                                       | N/A   | N/A   | 2,058   | 1.43%                               |
| 4        | 2018        | 2,063                                | 2,082            | 2,073             | N/A                                       | N/A   | N/A   | 2,073   | 0.70%                               |
| 5        | 2019        | 2,082                                | 2,082            | 2,082             | 145,839,000                               | N/A   | 311,509,000                                 | 2,082   | 0.46%                               |
|          |             |                                      |                  |                   |   |   |   | Average Growth Through 5-Year Period (Col. 8) |                                     |
|          |             |                                      |                  |                   |   |   |   |   | <u>0.97%</u>                        |

NOTE A:

Billing information for this system must be obtained from the Pinellas County water utility. The county has indicated they do not keep historical consumption information, therefore the information needed to complete this schedule is not available. Mid-County has utilized the number of meter equivalents for the water meters as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of growth.

NOTE B:

Note: TY Gallons per MFR Schedule E 14

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |
|----------------|-------------|----------|----------|
| Constant:      | 1988.45     | <u>X</u> | <u>Y</u> |
| X Coefficient: | 20.15       | 1        | 2,003    |
| R^2:           | 0.958006937 | 2        | 2,029    |
|                |             | 3        | 2,058    |
|                |             | 4        | 2,073    |
|                |             | 5        | 2,082    |
|                |             | 10       | 2190     |

Five year growth 108 Ercs  
 Annual average growth 21.59 Ercs

NOTE A:

Billing information for this system must be obtained from the Pinellas County water utility. The county has indicated they do not keep historical consumption information, therefore the information needed to complete this schedule is not available. Mid-County has utilized the number of meter equivalents for the water meters as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of growth.

NOTE B:

TY per MFR Schedule E 2:

| Actual TY | SFRs      |        |         | SFR<br>Gallons<br>Sold | Gallons/<br>SFR<br>(5)/(4) | Total<br>Gallons<br>Sold |
|-----------|-----------|--------|---------|------------------------|----------------------------|--------------------------|
|           | Beginning | Ending | Average |                        |                            |                          |
|           | 2100      | 2100   | 2100    | 130810                 | 62,290                     | 315998                   |

Although historical information was not available, information for the test year was, and was used in developing MFR Schedule E 2 and is used in analyzing I&I in Schedule F 6, page 2.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Crescent Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)   | (3)             | (4)               | (5)   | (6)                           |
|----------------|-------------------------------------|---|---|-----------------|-------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased (1)(3)<br>w/meter correction | Gallons<br>Sold | Other<br>Uses (2) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | -                                   | -   | 1.564   | 1.642           | 0.0001            | -0.078                                      | -5.0%                         |
| Feb-19         | -                                   | -   | 1.476   | 1.407           | 0.0001            | 0.069                                       | 4.7%                          |
| Mar-19         | -                                   | -   | 1.649   | 1.414           | 0.0026            | 0.232                                       | 14.1%                         |
| Apr-19         | -                                   | -   | 1.767   | 1.479           | 0.0023            | 0.286                                       | 16.2%                         |
| May-19         | -                                   | -   | 1.812   | 1.549           | 0.0001            | 0.264                                       | 14.5%                         |
| Jun-19         | -                                   | -   | 1.540   | 1.760           | 0.0001            | -0.221                                      | -14.3%                        |
| Jul-19         | -                                   | -   | 2.349   | 1.543           | 0.0001            | 0.806                                       | 34.3%                         |
| Aug-19         | -                                   | -   | 2.002   | 1.961           | 0.0001            | 0.041                                       | 2.0%                          |
| Sep-19         | -                                   | -   | 2.088   | 2.193           | 0.0001            | -0.105                                      | -5.0%                         |
| Oct-19         | -                                   | -   | 1.694   | 1.871           | 0.0001            | -0.177                                      | -10.4%                        |
| Nov-19         | -                                   | -   | 1.611   | 1.726           | 0.0001            | -0.115                                      | -7.1%                         |
| Dec-19         | -                                   | -   | 1.828   | 1.548           | 0.0001            | 0.279                                       | 15.3%                         |
| <b>Total</b>   | -                                   | -   | 21.380  | 20.091          | 0.006             | 1.283                                       | 6.0%                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

(3) Treated water purchased from the Orlando Utilities Commission



Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Crescent Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | (Name)                             | (Name) | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights**

**Schedule F-3**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | Date                             | GPD                          |
|---|----------------------------------|------------------------------|
| <b>1 Plant Capacity</b><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Water Purchased *                | This Schedule not applicable |
| <b>2 Maximum Day</b><br>The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.               | _____                            |                              |
| * All water is purchased from Orland Utilities Commission (OUC).  |                                  |                              |
| <b>3 Five Day Max. Year</b><br>The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | _____<br>_____<br>_____<br>_____ |                              |
| <b>4 Average Daily Flow</b>   | _____                            |                              |
| <b>5 Required Fire Flow</b> <b>There is a single hydrant.</b>   |                                  |                              |

**The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.**

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights**

**Schedule F-4**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | MONTH | GPD   |
|--|-------|-------|
| Not Applicable - water only system   | _____ | _____ |
| <b>1. Plant Capacity</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | _____ | _____ |
| <b>2. Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. | _____ | _____ |

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.**

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

---

**Recap Schedules: A-5,A-9,B-13**

**Not Applicable - all water purchased**

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

---

**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**In Docket No. 20160101-WS, the system was found to be 100% U&U  
Circumstances have not changed. The system remains 100% U&U.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Crescent Heights**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

---

**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not chan**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Crescent Heights

Schedule F-9

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 261               | 266    | 264     | 17,131,538              | 65,015                     | 17,436,268                | 268                       |                               |
| 2   | 2016        | 266               | 266    | 266     | 18,441,192              | 69,328                     | 18,993,762                | 274                       | 2.16%                         |
| 3   | 2017        | 266               | 270    | 268     | 18,982,534              | 70,830                     | 19,377,364                | 274                       | -0.14%                        |
| 4   | 2018        | 270               | 267    | 269     | 19,066,864              | 71,013                     | 19,458,686                | 274                       | 0.16%                         |
| 5   | 2019        | 267               | 269    | 268     | 19,695,333              | 73,490                     | 20,091,301                | 273                       | -0.23%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>0.49%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                       | <u>X</u>    | <u>Y</u>  |
|-----------------------|-------------|-----------|
| Constant:             | 269.4927143 | 1 268     |
| X Coefficient:        | 1.044924997 | 2 274     |
| R^2:                  | 0.438002434 | 3 274     |
|                       |             | 4 274     |
|                       |             | 5 273     |
|                       |             | 10 280    |
| Five year growth      |             | 7 Ercs    |
| Annual average growth |             | 1.31 Ercs |



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Crescent Heights

Schedule F-10

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (2)                                 | (3) | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|-------------------------------------|-----|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | SFR Customers                       |     | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1   | 2015 |                                     |     |         |                  |                     |                    |                    |                        |
| 2   | 2016 | Not Applicable - water only system. |     |         |                  |                     |                    |                    |                        |
| 3   | 2017 |                                     |     |         |                  |                     |                    |                    |                        |
| 4   | 2018 |                                     |     |         |                  |                     |                    |                    |                        |
| 5   | 2019 |                                     |     |         |                  |                     |                    |                    |                        |
| Average Growth Through 5-Year Period (Col. 8) |      |                                     |     |         |                  |                     |                    |                    |                        |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Davis Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)                         | (3)             | (4)               | (5)   | (6)                           |
|----------------|-------------------------------------|---|-----------------------------|-----------------|-------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased (1)(3) | Gallons<br>Sold | Other<br>Uses (2) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | -                                   | -   | 0.357                       | 0.327           | 0.0001            | 0.030                                       | 8.3%                          |
| Feb-19         | -                                   | -   | 0.363                       | 0.298           | 0.0001            | 0.065                                       | 17.8%                         |
| Mar-19         | -                                   | -   | 0.319                       | 0.353           | 0.0001            | -0.035                                      | -10.9%                        |
| Apr-19         | -                                   | -   | 0.352                       | 0.342           | 0.0001            | 0.010                                       | 2.8%                          |
| May-19         | -                                   | -   | 0.329                       | 0.326           | 0.0001            | 0.003                                       | 0.9%                          |
| Jun-19         | -                                   | -   | 0.282                       | 0.444           | 0.0001            | -0.162                                      | -57.2%                        |
| Jul-19         | -                                   | -   | 0.405                       | 0.324           | 0.0001            | 0.081                                       | 19.9%                         |
| Aug-19         | -                                   | -   | 0.278                       | 0.330           | 0.0001            | -0.051                                      | -18.5%                        |
| Sep-19         | -                                   | -   | 0.310                       | 0.404           | 0.0001            | -0.094                                      | -30.4%                        |
| Oct-19         | -                                   | -   | 0.274                       | 0.308           | 0.0001            | -0.033                                      | -12.2%                        |
| Nov-19         | -                                   | -   | 0.250                       | 0.314           | 0.0001            | -0.064                                      | -25.4%                        |
| Dec-19         | -                                   | -   | 0.282                       | 0.297           | 0.0001            | -0.015                                      | -5.3%                         |
| <b>Total</b>   | -                                   | -   | 3.802                       | 4.067           | 0.001             | -0.266                                      | -7.0%                         |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

(3) Treated water is purchased from the Orange County. The quantity of water purchased is measured by the County with its own master meter. Sales are based on the utility meter readings. The discrepancy favors the customer.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Davis Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | (Name)                             | (Name) | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | Date                       | GPD   |
|---|----------------------------|---|
| <b>1 Plant Capacity</b><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  |                            | Water Purchased *<br>This Schedule not applicable |
| <b>2 Maximum Day</b><br>The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.               |                            | _____   |
| * All water is purchased from Orland Utilities Commission (OUC).  |                            |   |
| <b>3 Five Day Max. Year</b><br>The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. |                            | _____<br>_____<br>_____<br>_____<br>_____         |
| <b>4 Average Daily Flow</b>   |                            | _____<br>_____                                    |
| <b>5 Required Fire Flow</b>   | There is a single hydrant. |   |

**The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.**

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores**

**Schedule F-4**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | MONTH | GPD   |
|--|-------|-------|
| Not Applicable - water only system   | _____ | _____ |
| <b>1. Plant Capacity</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | _____ | _____ |
| <b>2. Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. | _____ | _____ |

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.**

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

---

**Recap Schedules: A-5,A-9,B-13**

**Not Applicable - all water purchased**

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

---

**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set for this system in Docket No. 20160101-WS.  
The system remains 100% used & useful.**



**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -Davis Shores**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

---

**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.**

**All water is purchased. The system remains 100% U&U.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Davis Shores

Schedule F-9

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 44                | 43     | 44      | 3,718,120               | 85,474                     | 3,718,120                 | 44                        |                               |
| 2   | 2016        | 43                | 44     | 44      | 3,790,180               | 87,131                     | 3,790,180                 | 44                        | 0.00%                         |
| 3   | 2017        | 44                | 45     | 45      | 4,036,130               | 90,700                     | 4,036,130                 | 45                        | 2.30%                         |
| 4   | 2018        | 45                | 45     | 45      | 3,443,510               | 76,522                     | 3,443,510                 | 45                        | 1.12%                         |
| 5   | 2019        | 45                | 46     | 46      | 4,067,210               | 89,389                     | 4,067,210                 | 46                        | 1.11%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | 1.13%                         |

Regression Analysis per Rule 25-30.431(2)(C)

|                |           | <u>X</u> | <u>Y</u> |
|----------------|-----------|----------|----------|
| Constant:      | 42.75     | 1        | 44       |
| X Coefficient: | 0.55      | 2        | 44       |
| R^2:           | 0.9453125 | 3        | 45       |
|                |           | 4        | 45       |
|                |           | 5        | 46       |
|                |           | 10       | 48       |

Five year growth 3 Ercs  
Annual average growth 0.55 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Davis Shores  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (2)                                 | (3) | (4) | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|-------------------------------------|-----|-----|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | SFR Customers                       |     |     | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1   | 2015 |                                     |     |     |                  |                     |                    |                    |                        |
| 2   | 2016 | Not Applicable - water only system. |     |     |                  |                     |                    |                    |                        |
| 3   | 2017 |                                     |     |     |                  |                     |                    |                    |                        |
| 4   | 2018 |                                     |     |     |                  |                     |                    |                    |                        |
| 5   | 2019 |                                     |     |     |                  |                     |                    |                    |                        |
| Average Growth Through 5-Year Period (Col. 8) |      |                                     |     |     |                  |                     |                    |                    |                        |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (1) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         |  |   | 4.778                       | 2.794                  | 1.262                    | 0.721  | 15.1%                                |
| Feb-19         |  |   | 3.322                       | 2.942                  | 0.362                    | 0.018  | 0.5%                                 |
| Mar-19         |  |   | 3.065                       | 2.555                  | 0.033                    | 0.477  | 15.6%                                |
| Apr-19         |  |   | 3.507                       | 2.550                  | 0.709                    | 0.248  | 7.1%                                 |
| May-19         |  |   | 4.690                       | 2.241                  | 2.234                    | 0.215  | 4.6%                                 |
| Jun-19         |  |   | 4.242                       | 2.323                  | 1.726                    | 0.192  | 4.5%                                 |
| Jul-19         |  |   | 4.443                       | 2.042                  | 1.749                    | 0.652  | 14.7%                                |
| Aug-19         |  |   | 4.107                       | 1.946                  | 1.932                    | 0.229  | 5.6%                                 |
| Sep-19         |  |   | 4.704                       | 1.943                  | 2.361                    | 0.400  | 8.5%                                 |
| Oct-19         |  |   | 4.682                       | 2.338                  | 2.083                    | 0.261  | 5.6%                                 |
| Nov-19         |  |   | 3.182                       | 2.336                  | 0.607                    | 0.239  | 7.5%                                 |
| Dec-19         |  |   | 2.997                       | 2.260                  | 0.269                    | 0.468  | 15.6%                                |
| Total          | -  | -   | 47.718                      | 28.271                 | 15.329                   | 4.119  | 8.6%                                 |

(Above data in millions of gallons)

(1) Other Uses includes such uses as line breaks, flushing and water quality testing. Summertree purchases chloraminated waster from Pasco County. It does not hold its chlorine redual well at the system extremities, resulting in a high amount of flushing. Summertree is exploring a program to using chlorine dioxide in order to maintain residuals while reducing flushing and costs.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                            | (2)                | (3)                | (4)                | (5)                            | (6)                                 |
|----------------|--------------------------------|--------------------|--------------------|--------------------|--------------------------------|-------------------------------------|
|                | Individual Plant Flows         |                    |                    |                    | Total Plant<br>Flows           | Total Purch.<br>Sewage<br>Treatment |
|                | (Name)                         | (Name)             | (Name)             | (Name)             |                                |                                     |
| Jan-19         |                                |                    |                    |                    | 0.000                          | 3.111                               |
| Feb-19         |                                |                    |                    |                    | 0.000                          | 3.130                               |
| Mar-19         |                                |                    |                    |                    | 0.000                          | 3.113                               |
| Apr-19         |                                |                    |                    |                    | 0.000                          | 2.975                               |
| May-19         |                                |                    |                    |                    | 0.000                          | 2.660                               |
| Jun-19         |                                |                    |                    |                    | 0.000                          | 2.818                               |
| Jul-19         |                                |                    |                    |                    | 0.000                          | 2.544                               |
| Aug-19         |                                |                    |                    |                    | 0.000                          | 2.731                               |
| Sep-19         |                                |                    |                    |                    | 0.000                          | 3.664                               |
| Oct-19         |                                |                    |                    |                    | 0.000                          | 2.868                               |
| Nov-19         |                                |                    |                    |                    | 0.000                          | 2.797                               |
| Dec-19         |                                |                    |                    |                    | 0.000                          | 3.076                               |
| <b>Total</b>   | -----<br><b>0.000</b><br>===== | -----<br><br>===== | -----<br><br>===== | -----<br><br>===== | -----<br><b>0.000</b><br>===== | -----<br><b>35.487</b><br>=====     |

All sewage pumped to Pasco County

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - UIF - Pasco - Summertree  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|   | Date  | GPD   |
|---|---|-------|
| <b>1 Plant Capacity</b> <span style="float: right;"><b>Not Applicable - All water Purchased -</b></span><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. |   |       |
| <b>2 Maximum Day</b><br>The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.                           |   |       |
| <b>** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily.</b>  |   |       |
| <b>3 Five Day Max. Year</b><br>The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.             | (1) _____<br>(2) _____<br>(3) _____<br>(4) _____<br>(5) _____ |       |
|   | <b>AVERAGE</b>  | _____ |
| <b>4 Average Daily Flow</b>   | <b>Max Month</b>  | _____ |
|   | <b>Annual</b>   | _____ |
| <b>5 Required Fire Flow</b> <span style="float: right;"><b>(Mixed single &amp; multi-family)</b></span>   |   |       |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | MONTH | GPD |
|---|-------|-----|
| <b>Not Applicable - all sewage pumped to Pasco County</b>   |       |     |
| <b>1. Plant Capacity</b>  |       |     |
| <b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b>  |       |     |
| <b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |       |     |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

Not Applicable - All water Purchased -

INPUT INFORMATION:

|   |                 |           |
|---|-----------------|-----------|
| Total well pumping capacity, gpm                            |                 | gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                 | gpm       |
| Ground storage capacity, gal.                               |                 | 0 gallons |
| Usable ground storage (90%), gal.                           |                 | 0 gallons |
| Elevated Storage  |                 | 0 gallons |
| Usable ground storage (100%), gal.                          |                 | 0 gallons |
| Hydropneumatic storage capacity, gal.                       |                 | gallons   |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                 | 0 gallons |
| Total usable storage, gal.                                  |                 | 0 gallons |
| Maximum day demand,   |                 | 0 gpd     |
| Peak hour demand = 2x max day/1440                          |                 | 0 gpm     |
| Fire flow requirement                                       |                 | gpd       |
| Unaccounted for water                                       | of water pumped | gpm       |
| Acceptable unaccounted for                                  | 10.00%          | 0 gpm     |
| Excess unaccounted for                                      |                 | 0 gpm     |

Used & Useful Analysis, in accordance with Rule 25-30.4325:  
No Usable Storage

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: #DIV/0!

|     |  |       |
|-----|--|-------|
| A = | Peak demand                                  | 0 gpm |
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand                             | gpm   |
| D = | Excess Unaccounted for water                 | 0 gpm |
| E = | Firm Reliable Capacity                       | 0 gpm |

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.



**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - all sewage pumped to Pasco County**

**The wastewater interconnection is considered to be 100% used & useful.**

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: F. Seidman

**SUMMERTREE PURCHASES**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles  | Allowance @ 500           |        |            |
|---|---|---------------------|--------|---------------------------|--------|------------|
|   |   |                     |        | gpd/inch-dia./mile<br>gpd | gpy    |            |
| 1 | 4   |                     | 0      | 0.000                     | 0      |            |
| 2 | 6   |                     | 0      | 0.000                     | 0      |            |
| 3 | 8   |                     | 37,851 | 7.169                     | 28,675 |            |
| 4 | 10  |                     | 0      | 0.000                     | 0      |            |
| 4 | <b>Total</b>                                  |                     | 37,851 | 7.169                     | 28,675 | 10,466,375 |
| 5 | <b>Estimated Inflow @ 10% of flows (1.10)</b> |                     |        |                           |        | 2,803,270  |
| 6 | <b>Allowable I&amp;I</b>                      |                     |        |                           |        | 13,269,645 |

**B. Actual Inflow & Infiltration (I&I)**

|   |   |  |  |  |  |            |
|---|---|--|--|--|--|------------|
| 7 | <b>Wastewater treated by Pasco County</b> |  |  |  |  | 35,487,000 |
|---|---|--|--|--|--|------------|

|    | Gallons Billed (not capped) to: |                   | Estimated<br>returned * |                   |
|----|---------------------------------|-------------------|-------------------------|-------------------|
| 8  | SFR Residential WW cust.        | 27,473,426        | 80%                     | 21,978,741        |
| 9  | All Other                       | 559,270           | 90%                     | 503,343           |
| 10 | <b>Estimated flows returned</b> | <b>28,032,696</b> |                         | <b>22,482,084</b> |

|    |   |  |  |                   |
|----|---|--|--|-------------------|
| 11 | <b>Estimated I&amp;I (treated less returned) [1.7-1.10]</b> |  |  | <b>13,004,916</b> |
| 12 | <b>Actual less allowable [1.11-1.6]</b>                     |  |  | <b>-264,728</b>   |
| 13 | <b>Excess, if any [1.11-1.6, if positive]</b>               |  |  | <b>0</b>          |
| 14 | <b>Excess as percent of wastewater treated</b>              |  |  | <b>0.00%</b>      |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was determined to be 100% U&U in Docket No. 20160101-WS.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Used & useful was determined to be 100% U&U in Docket No. 20160101-WS.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |
|----------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---|-------------------------------|
|          |             | Beginning         | Ending | Average |                         |                            |                           |   |                               |
| 1        | 2015        | 1,161             | 1,167  | 1,164   | 26,377,016              | 22,661                     | 27,357,926                | 1,207   |                               |
| 2        | 2016        | 1,167             | 1,182  | 1,175   | 26,878,054              | 22,885                     | 28,239,484                | 1,234   | 2.21%                         |
| 3        | 2017        | 1,182             | 1,186  | 1,184   | 26,454,270              | 22,343                     | 27,466,220                | 1,229   | -0.38%                        |
| 4        | 2018        | 1,186             | 1,177  | 1,182   | 27,091,769              | 22,930                     | 27,856,399                | 1,215   | -1.18%                        |
| 5        | 2019        | 1,177             | 1,198  | 1,188   | 27,473,426              | 23,136                     | 28,270,938                | 1,222   | 0.59%                         |
|          |             |                   |        |         |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               |
|          |             |                   |        |         |                         |                            |                           | <u>0.31%</u>                                  |                               |

Regression Analysis per Rule 25-30.431(2)(C)

|                       |             |           |
|-----------------------|-------------|-----------|
|                       | <u>X</u>    | <u>Y</u>  |
| Constant:             | 1218.41007  | 1 1,207   |
| X Coefficient:        | 1.022426511 | 2 1,234   |
| R^2:                  | 0.022566641 | 3 1,229   |
|                       |             | 4 1,215   |
|                       |             | 5 1,222   |
|                       |             | 10 1229   |
| Five year growth      |             | 7 Ercs    |
| Annual average growth |             | 1.33 Ercs |



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)                  | (3)             | (4)               | (5)   | (6)                           |
|----------------|-------------------------------------|---|----------------------|-----------------|-------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased | Gallons<br>Sold | Other<br>Uses (2) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | 5.911                               | 5.907   | 0.000                | 7.009           | 0.013             | -1.115                                      | -18.9%                        |
| Feb-19         | 5.506                               | 5.502   | 0.000                | 6.649           | 0.019             | -1.166                                      | -21.2%                        |
| Mar-19         | 5.981                               | 6.005   | 0.000                | 5.805           | 0.020             | 0.180                                       | 3.0%                          |
| Apr-19         | 5.675                               | 5.705   | 0.000                | 6.072           | 0.012             | -0.379                                      | -6.7%                         |
| May-19         | 6.049                               | 5.761   | 0.000                | 6.430           | 0.019             | -0.688                                      | -11.9%                        |
| Jun-19         | 6.474                               | 6.803   | 0.000                | 6.158           | 0.031             | 0.614                                       | 9.0%                          |
| Jul-19         | 7.327                               | 7.361   | 0.000                | 5.683           | 0.013             | 1.666                                       | 22.6%                         |
| Aug-19         | 7.079                               | 7.116   | 0.000                | 6.255           | 0.031             | 0.830                                       | 11.7%                         |
| Sep-19         | 6.676                               | 6.712   | 0.000                | 5.807           | 0.020             | 0.885                                       | 13.2%                         |
| Oct-19         | 6.495                               | 6.532   | 0.000                | 5.572           | 0.017             | 0.943                                       | 14.4%                         |
| Nov-19         | 6.409                               | 6.446   | 0.000                | 5.804           | 0.022             | 0.619                                       | 9.6%                          |
| Dec-19         | 6.646                               | 6.694   | 0.000                | 5.354           | 0.023             | 1.317                                       | 19.7%                         |
| Total          | 76.229                              | 76.544  | 0.000                | 72.599          | 0.239             | 3.706                                       | 4.8%                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | Individual Plant Flows |               |               |               | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|----------------|------------------------|---------------|---------------|---------------|----------------------|-------------------------------------|
|                | (1)<br>(Name)          | (2)<br>(Name) | (3)<br>(Name) | (4)<br>(Name) |                      |                                     |
| Jan-19         |                        |               |               |               | 0.000                | 0.421                               |
| Feb-19         |                        |               |               |               | 0.000                | 0.406                               |
| Mar-19         |                        |               |               |               | 0.000                | 0.365                               |
| Apr-19         |                        |               |               |               | 0.000                | 0.340                               |
| May-19         |                        |               |               |               | 0.000                | 0.312                               |
| Jun-19         |                        |               |               |               | 0.000                | 0.343                               |
| Jul-19         |                        |               |               |               | 0.000                | 0.500                               |
| Aug-19         |                        |               |               |               | 0.000                | 0.737                               |
| Sep-19         |                        |               |               |               | 0.000                | 0.753                               |
| Oct-19         |                        |               |               |               | 0.000                | 0.366                               |
| Nov-19         |                        |               |               |               | 0.000                | 0.347                               |
| Dec-19         |                        |               |               |               | 0.000                | 0.365                               |
| <b>Total</b>   | <b>0.000</b>           |               |               |               | <b>0.000</b>         | <b>5.256</b>                        |

(Above data in millions of gallons)

Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.



Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-3  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date                | GPD       |
|--|---------------------|-----------|
| <b>1 Plant Capacity</b>  |                     |           |
| The hydraulic rated capacity. If different from that shown (Max day per CUP)   |                     | 346,000   |
| on the DEP operating or construction permit, provide an explanation. (Ann. Average day per CUP)  |                     | 260,000   |
| Design Capacity per Sanitary Survey  |                     | 1,240,000 |
| <b>2 Maximum Day</b>   |                     |           |
| The single day with the highest pumpage rate for the test year.  |                     |           |
| Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.  | 7/18/2019           | 298,000   |
| <b>3 Five Day Max. Year</b>  |                     |           |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 7/3/2019        | 265,300   |
|  | (2) 7/16/2019       | 276,600   |
|  | (3) 7/19/2019       | 281,000   |
|  | (4) 7/6/2019        | 282,500   |
|  | (5) 7/18/2019       | 298,000   |
|  | AVERAGE             | 280,680   |
| <b>4 Average Daily Flow</b>  |                     |           |
|  | Max Month           | 237,456   |
|  | Annual              | 209,710   |
| <b>5 Required Fire Flow</b>  |                     |           |
|  | 500 gpm for 2 hours |           |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-4**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | MONTH | GPD   |
|--|-------|-------|
| Wastewater collection is provided to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.  | _____ | _____ |
| 1. <b>Plant Capacity</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | _____ | _____ |
| 2. <b>Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. | _____ | _____ |

Used and Useful Calculations  
 Water Treatment Plant  
 Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar

Florida Public Service Commission

Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-5  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm                            |                       | 919 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 678 gpm        |
| Ground storage capacity, gal.                               |                       | 0 gallons      |
| Usable ground storage (90%), gal.                           |                       | 0 gallons      |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.                          |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.                       |                       | 38,870 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons      |
| Total usable storage, gal.                                  |                       | 0 gallons      |
| Maximum day demand,   |                       | 298,000 gpd    |
| Peak hour demand = 2x max day/1440                          |                       | 414 gpm        |
| Fire flow requirement                                       | 500 gpm for 2 hours   | 60,000 gpd     |
| Unaccounted for water                                       | 4.84% of water pumped | 7 gpm          |
| Acceptable unaccounted for                                  | 10.00%                | 0 gpm          |
| Excess unaccounted for                                      |                       | 7 gpm          |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 414 gpm |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 500 gpm |
| D = | Excess Unaccounted for water                 | 7 gpm   |
| E = | Firm Reliable Capacity                       | 678 gpm |

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.**

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

---

**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - wastewater service purchased from Pasco County.**

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2011

Schedule F-6  
Page 2 of 2  
Preparer: F. Seidman

**ORANGEWOOD (WIS-BAR)**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles | Allowance @ 500           |       |           |
|---|---|---------------------|-------|---------------------------|-------|-----------|
|   |   |                     |       | gpd/inch-dia./mile<br>gpd | gpy   |           |
| 1 | 4   |                     | 0     | 0.000                     | 0     |           |
| 2 | 6   |                     | 0     | 0.000                     | 0     |           |
| 3 | 8   |                     | 5,265 | 0.997                     | 3,989 |           |
| 4 | 10  |                     | 0     | 0.000                     | 0     |           |
| 4 | <b>Total</b>                                  |                     | 5,265 | 0.997                     | 3,989 | 1,455,852 |
| 5 | <b>Estimated Inflow @ 10% of flows (1.10)</b> |                     |       |                           |       | 388,108   |
| 6 | <b>Allowable I&amp;I</b>                      |                     |       |                           |       | 1,843,960 |

**B. Actual Inflow & Infiltration (I&I)**

|   |                                       |  |  |  |  |           |
|---|---------------------------------------|--|--|--|--|-----------|
| 7 | <b>Wastewater treated (purchased)</b> |  |  |  |  | 5,256,224 |
|---|---------------------------------------|--|--|--|--|-----------|

|    | Gallons Billed (not capped) to: |                  | Estimated<br>returned * |                  |
|----|---------------------------------|------------------|-------------------------|------------------|
| 8  | SFR Residential WW cust.        | 3,812,374        | 80%                     | 3,049,899        |
| 9  | All Other                       | 68,708           | 90%                     | 61,837           |
| 10 | <b>Estimated flows returned</b> | <b>3,881,082</b> |                         | <b>3,111,736</b> |

|    |   |                  |
|----|---|------------------|
| 11 | <b>Estimated I&amp;I (treated less returned) [1.7-1.10]</b> | <b>2,144,488</b> |
| 12 | <b>Actual less allowable [1.11-1.6]</b>                     | <b>300,527</b>   |
| 13 | <b>Excess, if any [1.11-1.6, if positive]</b>               | <b>300,527</b>   |
| 14 | <b>Excess as percent of wastewater treated</b>              | <b>5.72%</b>     |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service C**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution and Collection Systems**

**Used & useful was last set for this system in Docket No. 20160101-WS and found to be 100% U&U.  
The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Pasco - Oranewood, Buena Vista, Wis-Bar**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket Nos. 20160101-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 1,664             | 1,685  | 1,675   | 55,082,893              | 32,895                     | 60,929,574                | 1,852                     |                               |
| 2   | 2016        | 1,685             | 1,705  | 1,695   | 57,536,546              | 33,945                     | 63,984,710                | 1,885                     | 1.77%                         |
| 3   | 2017        | 1,705             | 1,694  | 1,700   | 57,934,664              | 34,089                     | 65,027,191                | 1,908                     | 1.20%                         |
| 4   | 2018        | 1,694             | 1,688  | 1,691   | 61,852,580              | 36,578                     | 71,644,399                | 1,959                     | 2.68%                         |
| 5   | 2019        | 1,688             | 1,694  | 1,691   | 62,900,582              | 37,197                     | 72,599,310                | 1,952                     | -0.36%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |         |                         |                            |                           |                           | <u>1.32%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                       |             |            |
|-----------------------|-------------|------------|
|                       | <u>X</u>    | <u>Y</u>   |
| Constant:             | 1829.215976 | 1 1,852    |
| X Coefficient:        | 27.27418655 | 2 1,885    |
| R^2:                  | 0.920883146 | 3 1,908    |
|                       |             | 4 1,959    |
|                       |             | 5 1,952    |
|                       |             | 10 2102    |
| Five year growth      |             | 150 Ercs   |
| Annual average growth |             | 30.04 Ercs |



Company: Utilities, Inc. of Florida - UIF - Pasco - Orangewood, Buena Vista, Wis-Bar  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (3) SFR Customers |        | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|-------------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | Beginning         | Ending | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1   | 2015 | 160               | 158    | 159     | 3,622,137        | 22,781              | 3,721,347          | 163                |                        |
| 2   | 2016 | 158               | 160    | 159     | 3,933,166        | 24,737              | 3,973,786          | 161                | -1.66%                 |
| 3   | 2017 | 160               | 159    | 160     | 3,912,825        | 24,532              | 3,944,345          | 161                | 0.09%                  |
| 4   | 2018 | 159               | 154    | 157     | 4,250,845        | 27,162              | 4,353,335          | 160                | -0.32%                 |
| 5   | 2019 | 154               | 146    | 150     | 3,812,374        | 25,416              | 3,881,082          | 153                | -4.72%                 |
| Average Growth Through 5-Year Period (Col. 8) |      |                   |        |         |                  |                     |                    |                    | <u>-1.65%</u>          |

Regression Analysis per Rule 25-30.431(2)(C)

|                | <u>X</u>     | <u>Y</u> |
|----------------|--------------|----------|
| Constant:      | 166.0533383  | 1 163    |
| X Coefficient: | -2.167206939 | 2 161    |
| R^2:           | 0.727110626  | 3 161    |
|                |              | 4 160    |
|                |              | 5 153    |
|                |              | 10 144   |

Five year growth (8) Ercs  
 Annual average growth -1.66 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 9.551                                      | 9.348   | 0.000                       | 7.981                  | 0.002                    | 1.364  | 14.6%                                |
| Feb-19         | 9.189                                      | 8.984   | 0.000                       | 8.121                  | 0.022                    | 0.842  | 9.4%                                 |
| Mar-19         | 12.070                                     | 11.752  | 0.000                       | 10.225                 | 0.024                    | 1.504  | 12.8%                                |
| Apr-19         | 11.593                                     | 11.280  | 0.000                       | 9.953                  | 0.023                    | 1.304  | 11.6%                                |
| May-19         | 13.545                                     | 13.179  | 0.000                       | 12.202                 | 0.061                    | 0.917  | 7.0%                                 |
| Jun-19         | 11.871                                     | 11.550  | 0.000                       | 11.326                 | 0.008                    | 0.217  | 1.9%                                 |
| Jul-19         | 11.045                                     | 10.747  | 0.000                       | 11.834                 | 0.001                    | -1.089   | -10.1%                               |
| Aug-19         | 8.975                                      | 8.733   | 0.000                       | 7.540                  | 0.004                    | 1.188  | 13.6%                                |
| Sep-19         | 11.677                                     | 11.362  | 0.000                       | 10.115                 | 0.006                    | 1.240  | 10.9%                                |
| Oct-19         | 13.138                                     | 12.783  | 0.000                       | 11.670                 | 0.005                    | 1.108  | 8.7%                                 |
| Nov-19         | 11.482                                     | 11.172  | 0.000                       | 10.730                 | 0.000                    | 0.442  | 4.0%                                 |
| Dec-19         | 10.097                                     | 9.824   | 0.000                       | 10.455                 | 0.003                    | -0.633   | -6.4%                                |
| <b>Total</b>   | <b>134.233</b>                             | <b>130.714</b>                                    | <b>0.000</b>                | <b>122.151</b>         | <b>0.159</b>             | <b>8.404</b>                                       | <b>6.4%</b>                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.**

| Month/<br>Year | (1)           | (2)                              | (3) | (4) | (5)                  | (6)                                 |
|----------------|---------------|----------------------------------|-----|-----|----------------------|-------------------------------------|
|                | Pennbrooke    | Individual Plant Flows<br>(Name) |     |     | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 1.928         |                                  |     |     | 1.928                | 0.000                               |
| Feb-19         | 1.772         |                                  |     |     | 1.772                | 0.000                               |
| Mar-19         | 2.166         |                                  |     |     | 2.166                | 0.000                               |
| Apr-19         | 1.905         |                                  |     |     | 1.905                | 0.000                               |
| May-19         | 1.638         |                                  |     |     | 1.638                | 0.000                               |
| Jun-19         | 1.539         |                                  |     |     | 1.539                | 0.000                               |
| Jul-19         | 1.666         |                                  |     |     | 1.666                | 0.000                               |
| Aug-19         | 2.240         |                                  |     |     | 2.240                | 0.000                               |
| Sep-19         | 1.759         |                                  |     |     | 1.759                | 0.000                               |
| Oct-19         | 1.766         |                                  |     |     | 1.766                | 0.000                               |
| Nov-19         | 1.833         |                                  |     |     | 1.833                | 0.000                               |
| Dec-19         | 1.996         |                                  |     |     | 1.996                | 0.000                               |
| <b>Total</b>   | <b>22.208</b> |                                  |     |     | <b>22.208</b>        | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date                 | GPD              |
|--|----------------------|------------------|
| <b>1 Plant Capacity</b>  |                      |                  |
| The hydraulic rated capacity. If different from that shown Max Day per Sanitary Survey   |                      | 864,000          |
| on the DEP operating or construction permit, provide an explanation Annual Average per CUP   |                      | 454,000          |
| <b>2 Maximum Day</b>   |                      |                  |
| The single day with the highest pumpage rate for the test year.  | <u>5/31/2019</u>     | <u>716,000</u>   |
| Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.  |                      |                  |
| <b>3 Five Day Max. Year</b>  |                      |                  |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>5/26/2019</u> | <u>530,000</u>   |
|  | (2) <u>5/22/2019</u> | <u>542,000</u>   |
|  | (3) <u>5/25/2019</u> | <u>543,000</u>   |
|  | (4) <u>5/29/2019</u> | <u>605,000</u>   |
|  | (5) <u>5/31/2019</u> | <u>716,000</u>   |
|  | AVERAGE              | <u>587,200</u>   |
| <b>4 Average Daily Flow</b>  |                      |                  |
|  | Max Month            | <u>425,135</u>   |
|  | Annual               | <u>358,120</u>   |
| <b>5 Required Fire Flow [Lake County Code]</b>   |                      | 1200 gpm x 2 hrs |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |                      |                  |

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | <b>MONTH</b> | <b>GPD</b>                 |
|---|--------------|----------------------------|
| <b>1. Plant Capacity (Permitted @ AADF )</b><br><br><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  | <hr/>        | <hr/> <b>180,000</b> <hr/> |
| <b>2. Average Daily Flow Max Month (a)</b><br><br><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> | <hr/>        | <hr/> <b>72,258</b> <hr/>  |
| <b>3. Annual Average Daily Flow</b>   |              | <hr/> <b>60,844</b> <hr/>  |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                       |                 |
|---|-----------------------|-----------------|
| Total well pumping capacity, gpm                            |                       | 2,050 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 1,000 gpm       |
| Ground storage capacity, gal.                               |                       | 150,000 gallons |
| Usable ground storage (90%), gal.                           |                       | 135,000 gallons |
| Elevated Storage  |                       | 0 gallons       |
| Usable ground storage (100%), gal.                          |                       | 0 gallons       |
| Hydropneumatic storage capacity, gal.                       |                       | 17,652 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons       |
| Total usable storage, gal.                                  |                       | 135,000 gallons |
| Maximum day demand,   |                       | 716,000 gpd     |
| Peak hour demand = 2x max day/1440                          |                       | 994 gpm         |
| Fire flow requirement                                       | 1200 gpm for 2 hours  | 144,000 gpd     |
| Unaccounted for water                                       | 6.43% of water pumped | 1,945 gpd, avg  |
| Acceptable unaccounted for                                  | 10.00%                | 3,018 gpd, avg  |
| Excess unaccounted for                                      |                       | 0 gpd, avg      |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 89.58%  
Use: 100.00%

In Docket No. 20160101-WS, the Commission found this system to be 100% U&U based on actual 2015 flows. The number of ERC's has remained virtually unchanged, but peak day demand has dropped by 16%, from 894 kgpd to 716. Consistent with PSC policy and rules, U&U should remain 100% to reflect reduced demand due to repression and conservation.

|     |  |             |
|-----|--|-------------|
| A = | Peak demand                                  | 716,000 gpd |
| B = | Property needed to serve five years after TY | 0 gpd       |
| C = | Fire flow demand                             | 144,000 gpd |
| D = | Excess Unaccounted for water                 | 0 gpd       |
| E = | Firm Reliable Capacity (16 hours)            | 960,000 gpd |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                 |
|-----|--|-----------------|
| A = | Peak demand                                  | 716,000 gallons |
| B = | Property needed to serve five years after TY | 0 gallons       |
| C = | Fire flow demand                             | 144,000 gallons |
| D = | Excess Unaccounted for water                 | 0 gallons       |
| E = | Firm Reliable Capacity                       | 135,000 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.**

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

**Recap Schedules: A-6,A-10,B-14**

**Line  
No.**

|   |  |   |                |
|---|--|---|----------------|
| 1 | (A) Used and useful flow, GPD (AADF)                           |   | <u>60,844</u>  |
| 2 | (B) Less: Excess I&I (No indication of excess I/I - see note)) |   | -              |
| 3 | (C) Plus: Property needed for post test year period ( See F-8) |   | <u>-</u>       |
| 4 | (E) Permitted capacity   |   | <u>180,000</u> |
| 5 | (F) Used and useful percentage                                 |   | <u>33.80%</u>  |
| 6 |  | System essentially built out (F-7), Use | <u>100.00%</u> |
| 7 | (G) Non-used and useful percentage                             |   | <u>66.20%</u>  |
| 8 |  | System essentially built out (F-7), Use | <u>0.00%</u>   |

**Note: Used & Useful Evaluation**

**In Docket No. 20160101-WS, and in the previous four dockets, the Commission evaluated used & useful in accordance with the factors outlined in Rule 25-30.432, F.A.C, and found it to be 100%. The number of customers has remained virtually unchanged from 2005 forward. The wastewater treated, including I&I, continues to drop, from a low 79 gpd/ERC in 2015 to 48 gpd/ERC in 2019. There is no indication of I&I problems. Used & useful should remain at 100%.**

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles | Allowance @ 500           |        |            |
|---|---|---------------------|-------|---------------------------|--------|------------|
|   |   |                     |       | gpd/inch-dia./mile<br>gpd | gpy    |            |
|   | 4   |                     | 0     | 0.000                     | 0      |            |
| 1 | 6   |                     | 0     | 0.000                     | 0      |            |
| 2 | 8   | 44,295              |       | 8.389                     | 33,557 |            |
| 3 | 10  |                     | 0     | 0.000                     | 0      |            |
| 4 | <b>Total</b>                                  | 44,295              |       | 8.389                     | 33,557 | 12,248,239 |
| 5 | Estimated Inflow @ 10% of gallons sold (L.10) |                     |       |                           |        | 9,734,509  |
| 6 | Allowable I&I                                 |                     |       |                           |        | 21,982,748 |

**B. Actual Inflow & Infiltration (I&I)**

|   |                    |  |  |  |  |            |
|---|--------------------|--|--|--|--|------------|
| 7 | Wastewater treated |  |  |  |  | 22,208,000 |
|---|--------------------|--|--|--|--|------------|

|    | Gallons Billed (not capped) to: |            | Estimated<br>returned * |            |
|----|---------------------------------|------------|-------------------------|------------|
| 8  | SFR Residential WW cust.        | 95,411,931 | 80%                     | 76,329,545 |
| 9  | All Other                       | 1,933,160  | 90%                     | 1,739,844  |
| 10 | Estimated flows returned        | 97,345,091 |                         | 78,069,389 |

\* A substantial portion of water purchased is used for irrigation as is evident from the disparity between water gallons purchased and wastewater gallons treated.

|    |  |             |
|----|--|-------------|
| 11 | Estimated I&I (treated less returned) [L.7-L.10] | -55,861,389 |
| 12 | Actual I&I less allowable [L.11-L.6]             | -77,844,137 |
| 13 | Excess, if any [L.11-L.6, if positive]           | 0           |
| 14 | Excess as percent of wastewater treated          | 0.00%       |



**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution & Wastewater Collection System**

**The service area is essentially built out. The distribution & collection systems should be considered 100% used & useful as they were in Docket Nos. 20160101-WS, 120037-WS and previous dockets.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pennbrooke**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable - System is built out. See Docket Nos. 20160101-WS, 120037-WS and previous dockets.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning  | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 1,218             | 1,227         | 1,223          | 103,670,894             | 84,802                     | 130,036,753               | 1,533                     |                               |
| 2   | 2016        | 1,227             | 1,234         | 1,231          | 117,035,211             | 95,112                     | 149,130,782               | 1,568                     | 2.25%                         |
| 3   | 2017        | 1,234             | 1,231         | 1,233          | 100,861,974             | 81,835                     | 131,803,862               | 1,611                     | 2.72%                         |
| 4   | 2018        | 1,231             | 1,234         | 1,233          | 95,792,887              | 77,722                     | 121,228,490               | 1,560                     | -3.16%                        |
| 5   | 2019        | 1,234             | 1,236         | 1,235          | 95,411,931              | 77,257                     | 122,150,711               | 1,581                     | 1.37%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |               |                |                         |                            |                           |                           | <u>0.80%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 1544.405229  
 X Coefficient: 8.719936337  
 R^2: 0.236294585

| <u>X</u> | <u>Y</u> |
|----------|----------|
| 1        | 1,533    |
| 2        | 1,568    |
| 3        | 1,611    |
| 4        | 1,560    |
| 5        | 1,581    |
| 10       | 1632     |

Five year growth  
 Annual average growth

51 Ercs  
 10.10 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |
|----------|-------------|-------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---|-------------------------------|
|          |             | (3)<br>Beginning  | (3)<br>Ending | (4)<br>Average |                         |                            |                           |   |                               |
| 1        | 2015        | 1,218             | 1,227         | 1,223          | 103,670,894             | 84,802                     | 105,711,344               | 1,247   |                               |
| 2        | 2016        | 1,227             | 1,234         | 1,231          | 117,035,211             | 95,112                     | 118,301,511               | 1,244   | -0.22%                        |
| 3        | 2017        | 1,234             | 1,231         | 1,233          | 100,861,974             | 81,835                     | 102,323,494               | 1,250   | 0.53%                         |
| 4        | 2018        | 1,231             | 1,234         | 1,233          | 95,792,887              | 77,722                     | 96,992,997                | 1,248   | -0.19%                        |
| 5        | 2019        | 1,234             | 1,236         | 1,235          | 95,411,931              | 77,257                     | 97,345,091                | 1,260   | 0.97%                         |
|          |             |                   |               |                |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               |
|          |             |                   |               |                |                         |                            |                           |   | <u>0.27%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

Constant: 1240.424615  
 X Coefficient: 3.104986666  
 R^2: 0.62370263

| <u>X</u> | <u>Y</u> |
|----------|----------|
| 1        | 1,247    |
| 2        | 1,244    |
| 3        | 1,250    |
| 4        | 1,248    |
| 5        | 1,260    |
| 10       | 1271     |

Five year growth  
 Annual average growth

11 Ercs  
 2.29 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 1.408                                      | 1.338   | 0.000                       | 1.361                  | 0.001                    | -0.024   | -1.8%                                |
| Feb-19         | 1.505                                      | 1.430   | 0.000                       | 1.395                  | 0.001                    | 0.034  | 2.4%                                 |
| Mar-19         | 1.489                                      | 1.415   | 0.102                       | 1.431                  | 0.001                    | 0.085  | 5.6%                                 |
| Apr-19         | 1.453                                      | 1.380   | 0.000                       | 1.383                  | 0.001                    | -0.003   | -0.2%                                |
| May-19         | 1.319                                      | 1.253   | 0.000                       | 1.126                  | 0.001                    | 0.127  | 10.1%                                |
| Jun-19         | 1.056                                      | 1.003   | 0.000                       | 1.202                  | 0.025                    | -0.224   | -22.3%                               |
| Jul-19         | 1.008                                      | 0.958   | 0.000                       | 0.898                  | 0.001                    | 0.059  | 6.2%                                 |
| Aug-19         | 0.941                                      | 0.894   | 0.006                       | 0.906                  | 0.001                    | -0.007   | -0.8%                                |
| Sep-19         | 1.070                                      | 1.017   | 0.000                       | 0.781                  | 0.000                    | 0.236  | 23.2%                                |
| Oct-19         | 1.198                                      | 1.138   | 0.000                       | 0.975                  | 0.001                    | 0.163  | 14.3%                                |
| Nov-19         | 1.271                                      | 1.207   | 0.000                       | 1.060                  | 0.001                    | 0.147  | 12.2%                                |
| Dec-19         | 1.371                                      | 1.302   | 0.000                       | 1.331                  | 0.001                    | -0.029   | -2.2%                                |
| <b>Total</b>   | <b>15.089</b>                              | <b>14.335</b>                                     | <b>0.108</b>                | <b>13.847</b>          | <b>0.031</b>             | <b>0.565</b>                                       | <b>3.9%</b>                          |

(Above data in millions of gallons)

(1) The utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.**

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows             |        |        |        | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | (Name)                             | (Name) | (Name) | (Name) |                      |                                     |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - Water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | <u>Date</u>                            | <u>GPD</u>           |
|--|--|----------------------|
| <b>1 Plant Capacity</b>  |  |                      |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | MMAF per CUP<br>Annual Average per CUP | 172,000<br>84,300    |
| <b>2 Maximum Day</b>   |  |                      |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | <u>2/18/2019</u>                       | <u>78,000</u>        |
|  | No reported incidents                  |                      |
| <b>3 Five Day Max. Year</b>  |  |                      |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>3/18/2019</u>                   | <u>59,500</u>        |
|  | (2) <u>3/9/2019</u>                    | <u>61,000</u>        |
|  | (3) <u>3/26/2019</u>                   | <u>61,000</u>        |
|  | (4) <u>3/14/2019</u>                   | <u>65,000</u>        |
|  | (5) <u>3/22/2019</u>                   | <u>67,000</u>        |
| * 2/22 and 2/23 are a Sunday & Monday, read on Monday. Amounts shown = equal allocation. Experienced a main break on 2/22. Amounts shown are not adjusted for the break                          | <b>AVERAGE</b>                         | <u><b>62,700</b></u> |
| <b>4 Average Daily Flow</b>  | <b>Max Month</b>                       | <u><b>51,063</b></u> |
|  | <b>Annual</b>                          | <u><b>39,273</b></u> |
| <b>5 Required Fire Flow</b>  | None                                   |                      |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon**

**Schedule F-4**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | <b>MONTH</b> | <b>GPD</b> |
|---|--------------|------------|
| <b>Not Applicable - Water only system</b>   |              |            |
| <b>1. Plant Capacity</b>  |              |            |
| <b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |              |            |
| <b>2. Average Daily Flow Max Month (a)</b>  |              |            |
| <b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |              |            |



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm                            |                       | 500 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 0 gpm          |
| Ground storage capacity, gal.                               |                       | 0 gallons      |
| Usable ground storage (90%), gal.                           |                       | 0 gallons      |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.                          |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.                       |                       | 10,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons      |
| Total usable storage, gal.                                  |                       | 0 gallons      |
| Maximum day demand,   |                       | 78,000 gpd     |
| Peak hour demand = 2x max day/1440                          |                       | 108 gpm        |
| Fire flow requirement                                       |                       | 0 gpd          |
| Unaccounted for water                                       | 3.91% of water pumped | 1 gpm          |
| Acceptable unaccounted for                                  | 10.00%                | 3 gpm          |
| Excess unaccounted for                                      |                       | 0 gpm          |

Used & Useful Analysis, in accordance with Rule 25-30.4325:  
No usable storage

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 108 gpm |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 0 gpm   |
| D = | Excess Unaccounted for water                 | 0 gpm   |
| E = | Firm Reliable Capacity                       | 0 gpm   |

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**NOT APPLICABLE - Water System Only**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set for this system in Docket No. 120160101-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |
|----------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---|-------------------------------|
|          |             | Beginning         | Ending | Average |                         |                            |                           |   |                               |
| 1        | 2015        | 502               | 498    | 500     | 11,348,390              | 22,697                     | 12,847,930                | 566   |                               |
| 2        | 2016        | 498               | 506    | 502     | 11,536,600              | 22,981                     | 13,668,450                | 595   | 5.07%                         |
| 3        | 2017        | 506               | 501    | 504     | 11,418,960              | 22,679                     | 12,781,261                | 564   | -5.25%                        |
| 4        | 2018        | 501               | 501    | 501     | 11,801,910              | 23,557                     | 13,731,490                | 583   | 3.43%                         |
| 5        | 2019        | 501               | 509    | 505     | 11,498,860              | 22,770                     | 13,847,440                | 608   | 4.33%                         |
|          |             |                   |        |         |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               |
|          |             |                   |        |         |                         |                            |                           | <u>1.90%</u>                                  |                               |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |
|----------------|-------------|----------|----------|
| Constant:      | 561.4021059 | <u>X</u> | <u>Y</u> |
| X Coefficient: | 7.229771143 | 1        | 566      |
| R^2:           | 0.364289644 | 2        | 595      |
|                |             | 3        | 564      |
|                |             | 4        | 583      |
|                |             | 5        | 608      |
|                |             | 10       | 634      |

Five year growth 26 Ercs  
 Annual average growth 5.11 Ercs

**Equivalent Residential Connections - Wastewater**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida -UIF - Pinellas -Lake Tarpon**

**Schedule F-10**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

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

| Line No.   | (1)<br>Year | (2) SFR Customers                   |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|--|-------------|-------------------------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|  |             | Beginning                           | Ending | Average |                         |                            |                           |                           |                               |
| 1  | 2015        |                                     |        |         |                         |                            |                           |                           |                               |
| 2  | 2016        | Not Applicable - water only system. |        |         |                         |                            |                           |                           |                               |
| 3  | 2017        |                                     |        |         |                         |                            |                           |                           |                               |
| 4  | 2018        |                                     |        |         |                         |                            |                           |                           |                               |
| 5  | 2019        |                                     |        |         |                         |                            |                           |                           |                               |
| <b>Average Growth Through 5-Year Period (Col. 8)</b> |             |                                     |        |         |                         |                            |                           |                           |                               |

**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-2  
Page 1 of 1  
Preparer: F. Seidman**

**Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.**

| Month/<br>Year | (1)          | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|--------------|--------|--------|--------|----------------------|-------------------------------------|
|                | (Name)       | (Name) | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         |              |        |        |        | 0.000                | 8.817                               |
| Feb-19         |              |        |        |        |                      | 9.193                               |
| Mar-19         |              |        |        |        | 0.000                | 8.638                               |
| Apr-19         |              |        |        |        | 0.000                | 8.991                               |
| May-19         |              |        |        |        | 0.000                | 8.996                               |
| Jun-19         |              |        |        |        | 0.000                | 9.841                               |
| Jul-19         |              |        |        |        | 0.000                | 10.456                              |
| Aug-19         |              |        |        |        | 0.000                | 13.445                              |
| Sep-19         |              |        |        |        | 0.000                | 9.432                               |
| Oct-19         |              |        |        |        | 0.000                | 11.721                              |
| Nov-19         |              |        |        |        | 0.000                | 10.299                              |
| Dec-19         |              |        |        |        | 0.000                | 6.852                               |
| <b>Total</b>   | <b>0.000</b> |        |        |        | <b>0.000</b>         | <b>116.681</b>                      |

(Above data in millions of gallons)

**All wastewater pumped to City of St. Petersburg for treatment and disposal.**

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-4  
Page 1 of 1  
Preparer: F. Seidman

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|   | MONTH | GPD |
|---|-------|-----|
| <b>NOT APPLICABLE - ALL TREATMENT PURCHASED</b>   |       |     |
| <b>1. Plant Capacity</b>  |       |     |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. |       |     |
| DEP Permitted Capacity  |       |     |
| <b>2. Annual Average Daily Flow</b>   |       |     |
| An average of the daily flows during the test year.   |       |     |



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: F. Seidman

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

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Recap Schedules: A-6,A-10,B-14

**NOT APPLICABLE - ALL TREATMENT PURCHASED**

|  |          |
|--|----------|
| 1 (A) Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)     |          |
| 2  | <u>0</u> |
| 3 (B) Less: Excess I&I   | 0        |
| 4 (C) Plus: Property needed for post test year period ( See F-8) | <u>0</u> |
| 5 (D) Total Flows  | 0        |
| 6 (E) Permitted capacity   | <u>0</u> |
| 7 (F) Used and useful percentage                                 | %        |
| 8 (G) Non-used and useful percentage                             | %        |

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                    | Main length   |               | Allowance @ 500<br>gpd/inch-dia./mile |                   |
|---|--|---------------|---------------|---------------------------------------|-------------------|
|   |  | feet          | miles         | gpd                                   | gpy               |
| 1 | 8                                      | 72,920        | 13.811        | 55,242                                |                   |
| 2 | 10                                     | 0             | 0.000         | 0                                     |                   |
|   | 12                                     | 0             | 0.000         | 0                                     |                   |
|   | 15                                     | 0             | 0.000         | 0                                     |                   |
| 3 | 18                                     | 0             | 0.000         | 0                                     |                   |
| 4 | <b>Total</b>                           | <b>72,920</b> | <b>13.811</b> | <b>55,242</b>                         | <b>20,163,485</b> |
| 5 | Estimated Inflow @ 10% of flows (I.10) |               |               |                                       |                   |
| 6 | Allowable I&I                          |               |               |                                       |                   |

**B. Calculation of Inflow & Infiltration (I&I)**

|   |                    |  |  |  |             |
|---|--------------------|--|--|--|-------------|
| 7 | Wastewater treated |  |  |  | 116,681,203 |
|---|--------------------|--|--|--|-------------|

|    | Gallons billed to WW cust. (1) | Estimated (2)<br>returned |
|----|--------------------------------|---------------------------|
| 8  | Residential                    | N/A 100%                  |
|    | Multi-Units                    | N/A 100%                  |
| 9  | Commercial                     | N/A 100%                  |
| 10 | Estimated flows returned       |                           |

(1) - Treatment is provided by City of St. Petersburg. The City also provides water service. In prior cases, the City has provided information on water gallons sold so we could do an I&I analysis. The City no longer provides this service, therefore a direct estimate of I/I flows is not possible.

|    |  |     |
|----|--|-----|
| 11 | Estimated I&I (treated less returned) [I.7-I.10] | N/A |
| 12 | Actual less allowable [I.11-I.6]                 | N/A |
| 13 | Excess, if any [I.11-I.6, if positive]           | N/A |
| 14 | Excess as percent of wastewater treated          | N/A |

The Tierra Verde service area is located entirely on a barrier island at the mouth of Tampa Bay. Ground water levels are always high, making the collection system more susceptible to I&I. In the TY 2007 case, the utility had found that the storm water systems of some of the condo developments were tied into the collection system. In addition, the Utility had found that I&I was entering the system from poorly constructed or damaged and abandoned developer lines. At that time, the City was treating 201.263 mg annually with 880 average SFRs and the estimated excess I/I flow was 29 mg (data was available then). The Utility initiated I&I studies, tracked down the major sources of I/I and continued to carry out maintenance and repairs as needed. As a result, the City is now treating only 117.038 mg annually with an increase in average residential meter equivalents (from F-10), a reduction of 84 mg annually. This more than eliminates the 29 mg excess I/I found in 2007. It appears that the Utility has been effectively eliminating excess I/I.

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: F. Seidman**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Wastewater Collection System**

**In Docket No. 080248-SU, Order No. PSC-09-0372-PAA-SU, the Commission found the wastewater collection system to be 100% used and useful because the collection system in place was needed to serve the current customers. Docket No. 20160101-WS confirmed this. There has been no change to the collection system. It should remain 100% used and useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: F. Seidman**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Wastewater Treatment & Related Facilities**

**Not Applicable - All sewage treatment service purchased from City of St. Petersburg.**

**Collection System**

**Not Applicable - System is built out. See Sch. F-7.**

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: F. Seidman

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

| Line No.                                      | (1)<br>Year | (2) Meter Equivalent ERCs<br>(3) See Note |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|---|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning                                 | Ending | Average |                         |                            |                           |                           |                               |
| 2   | 2015        | 937                                       | 952    | 945     | N/A                     | N/A                        | N/A                       | 945                       | -                             |
| 3   | 2016        | 952                                       | 943    | 948     | N/A                     | N/A                        | N/A                       | 948                       | 0.32%                         |
| 4   | 2017        | 943                                       | 948    | 946     | N/A                     | N/A                        | N/A                       | 946                       | -0.21%                        |
| 5   | 2018        | 948                                       | 957    | 953     | N/A                     | N/A                        | N/A                       | 953                       | 0.74%                         |
| 6   | 2019        | 957                                       | 969    | 963     | N/A                     | N/A                        | N/A                       | 963                       | 1.10%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |   |        |         |                         |                            |                           |                           | <u>0.54%</u>                  |

NOTE: Water is supplied by the City of St. Petersburg. Wastewater customer pay a flat rate. The City no longer maintains historical records regarding the gallons used by class or in total. Therefore, the growth analysis above is based on the historical number of meters equivalents as shown in the Utility's annual report at Schedule S-11. Since the Utility purchases all treatment and disposal service and the collection system is 100% used and useful (Sch. 7), the growth factor is not relevant.

Regression Analysis per Rule 25-30.431(2)(C)

|                |            | <u>X</u> | <u>Y</u> |
|----------------|------------|----------|----------|
| Constant:      | 933.4      | 1        | 945      |
| X Coefficient: | 5.35       | 2        | 948      |
| R^2:           | 0.77910854 | 3        | 946      |
|                |            | 4        | 953      |
|                |            | 5        | 963      |

Projection based on regression

Projected 5 year growth past TY 11 ERCs  
 Average annual growth 2.10 ERCs

Projection based on averages

Projected 5 year growth past TY 26 ERCs  
 Average annual growth 5.24 ERCs

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DER.

| Month/<br>Year | (1)                              | (2)      | (3)      | (4)      | (5)                  | (6)                                | (7)                          |
|----------------|----------------------------------|----------|----------|----------|----------------------|------------------------------------|------------------------------|
|                | Individual Plant Flows (000,000) |          |          |          | Total Plant<br>Flows | Purchased<br>Sewage<br>Treatment * | Total<br>Sewage<br>Treatment |
|                | N/A                              | N/A      | N/A      | N/A      |                      |                                    |                              |
| Jan-19         |                                  |          |          |          | -                    | 4.071                              | 4.071                        |
| Feb-19         |                                  |          |          |          | -                    | 4.087                              | 4.087                        |
| Mar-19         |                                  |          |          |          | -                    | 4.402                              | 4.402                        |
| Apr-19         |                                  |          |          |          | -                    | 4.143                              | 4.143                        |
| May-19         |                                  |          |          |          | -                    | 3.300                              | 3.300                        |
| Jun-19         |                                  |          |          |          | -                    | 2.314                              | 2.314                        |
| Jul-19         |                                  |          |          |          | -                    | 3.413                              | 3.413                        |
| Aug-19         |                                  |          |          |          | -                    | 2.642                              | 2.642                        |
| Sep-19         |                                  |          |          |          | -                    | 2.134                              | 2.134                        |
| Oct-19         |                                  |          |          |          | -                    | 2.751                              | 2.751                        |
| Nov-19         |                                  |          |          |          | -                    | 3.364                              | 3.364                        |
| Dec-19         | -                                |          |          |          | -                    | 3.859                              | 3.859                        |
| <b>Total</b>   | <b>-</b>                         | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>             | <b>40.480</b>                      | <b>40.480</b>                |

\* Sewage treated by Englewood Water District (EWD)

Utilities, Inc. of Florida - Sandalhaven

Schedule F-4

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.**

|  | <u>MONTH</u>     | <u>GPD</u>     |
|--|------------------|----------------|
| 1. Purchased Capacity, Englewood Water District (EWD) (AADF) |                  | <u>300,000</u> |
| 2.   |                  |                |
| Average Daily Flow Max Month -                               | <u>Mar, 2019</u> | <u>142,000</u> |
| Average Annual Daily Flow                                    |                  | <u>110,903</u> |

An average of the daily flows during the peak usage month during the test year.  
 Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

| <u>Line No.</u>                              |   |                |
|--|---|----------------|
| <b>ALL FLOWS TO ENGLEWOOD WATER DISTRICT</b> |   |                |
| 1  | (A) TY Flows to EWD, GPD, AADF  | <u>110,903</u> |
| 2  | (B) Plus: Imputed flows to bring treated flows to level experienced in a prior year, 2010. See Note | 43,947         |
| 3  | (C) Total Flows to be Treated, GPD, AADF  | 154,850        |
| 4  | (D) EWD Purchased Capacity, AADF  | <u>300,000</u> |
| 5  | (E) Used and useful percentage  | <u>51.62 %</u> |
| 6  | (F) Non-used and useful percentage  | <u>48.38 %</u> |

Note: In Docket No. 20160101-WS, Order No. PSC-2019-0363-PAA-WS, the PSC determined U&U to be 42.24% based on actual flows for the 2015 TY of 138,285 gpd , adjusted for excess I&I. Flows in the 2019 TY have fallen to 110,903. The PSC typically defaults to a U&U based on the higher flows experienced in prior years so as to not penalize the utility for providing capacity previously needed. Based on that, the PSC should defer to the 2010 TY flow of 154,850 presented before Charlotte County. Sandalhaven requests those higher flows in determining U&U and recognize it as the default minimum going forward.

The above used and useful percentage is applicable to All Treatment & Disposal Accounts 355.4,354.4,380.4 & 389.4.

Recap Schedules: A-6, A-10, B-14



Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                         | Type | Main length<br>feet | Allowance @ 500<br>gpd/inch-dia.-mile |            |
|---|---|------|---------------------|---------------------------------------|------------|
|   |   |      |                     | miles                                 | gpd        |
| 1 | 4   |      | 0                   | 0.000                                 | 0          |
|   | 6   | PVC  | 0                   | 0.000                                 | 0          |
| 2 | 6   |      | 0                   | 0.000                                 | 0          |
| 3 | 8   | PVC  | 44,045              | 8.342                                 | 33,367     |
| 4 | 10  |      | 0                   | 0.000                                 | 0          |
| 5 | 12  |      | 0                   | 0.000                                 | 0          |
| 6 | 15  |      | 0                   | 0.000                                 | 0          |
| 7 | Total                                       |      | 44,045              | 8.342                                 | 33,367     |
| 8 | Estimated Inflow @ 10% of flows sold (L.15) |      |                     |                                       | 12,179,110 |
| 9 | Allowable I&I                               |      |                     |                                       | 3,649,900  |
|   |   |      |                     |                                       | 15,829,010 |

**B. Calculation of Actual Inflow & Infiltration (I&I)**

10 Wastewater treated 40,479,756 F-2

**Water Gallons (not capped) sold to:**

|                             |            | <u>Estimated returned *</u> |            |      |
|-----------------------------|------------|-----------------------------|------------|------|
| 11 Residential WW SFR       | 21,141,000 | 80%                         | 16,912,800 | F-10 |
| 14 General Service          | 15,358,000 | 90%                         | 13,822,200 |      |
| 15 Estimated flows returned | 36,499,000 | 84%                         | 30,735,000 | F-10 |

16 Estimated I&I (treated less returned) [L.10-L.15] 9,744,756  
 17 Actual less allowable [L.16-L.9] -6,084,254  
 18 Excess, if any [L.17, if positive] 0  
 19 Excess as percent of wastewater treated 0.00%  
 20 Excess as percent to be used for filing 0.00%

**\* - Notes:**

1. Residential flow returns at 90% are borne out by the capped residential flows of 17,284,000 and consistent with the flows used and accepted in Docket No. 060285-SU.
2. General Service flow returns at 96% is consistent with flows used and accepted in Docket No. 060285-SU.
4. These results are consistent with the NOTE above wherein little excess I&I was found after an investigation followed by repairs.

Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-7  
Docket No.: 20200139-WS  
Preparer: Seidman, F.

**Explanation:** Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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Recap Schedules: A-6, A-10, B-14

**This is a wastewater-only system.**

**Wastewater Collection System**

The wastewater collection mains and lift stations within developments are contributed by the developers.

Under the circumstances, a used & useful analysis was not deemed necessary nor performed.

In Docket No. 20160101-WS, the PSC found the collection system to be 100% U&U.

The circumstances have not changed. The system should still be considered 100% U&U.

**Master 12 "Force Main and Associated Lift Station Transmission System**

In Docket No. 20160101-WS, the PSC concluded that the transmission system, being the sole means of delivering flows to the Einglewood Water District (EWD) for treatment is 100% U&U.

Utilities, Inc. of Florida - Sandalhaven  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-8  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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Recap Schedules: F-6, F-7

**Wastewater Treatment & Related Facilities -**

**NOT APPLICABLE**

All flows are now sent to the Englewood Water District (EWD for treatment and disposal.

The growth factor is determined according to the formula in Commission Rule 25-30.431:

$$PN = EG \times PT \times U$$

where:

- EG = Equivalent annual growth in ERCs (see E-6), capped @ 5%/yr
- PT = Post test year period per statute
- U = Unit of measure utilized in U&U calculations
- PN = Property needed expressed in U units

The raw data produces negative growth and for reasons explained in Sch. F-10 is not representative of ongoing demand.

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

| Line No.                                   | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|--|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|  |             | Beginning         | Ending | Average |                         |                            |                           |                           |                               |
| 1  | 2011        | 725               | 769    | 747     | 19,758,000              | 26,450                     | 50,204,000                | 1,898                     |                               |
| 2  | 2012        | 769               | 757    | 763     | 19,141,000              | 25,087                     | 48,368,000                | 1,928                     | 1.58%                         |
| 3  | 2013        | 757               | 764    | 761     | 19,657,000              | 25,847                     | 42,970,000                | 1,662                     | -13.78%                       |
| 4  | 2014        | 764               | 788    | 776     | 19,209,000              | 24,754                     | 36,568,000                | 1,477                     | -11.14%                       |
| 5  | 2015        | 788               | 793    | 791     | 21,141,000              | 26,744                     | 36,499,000                | 1,365                     | -7.62%                        |
| Average Growth Through 5-Year Period (Col. |             |                   |        |         |                         |                            |                           | 1,608                     | -7.74%                        |

Note: Above shows total sales (not capped) to WW Customers.

|  |              |          |               |
|--|--------------|----------|---------------|
|  | <u>X</u>     | <u>Y</u> |               |
| Regression Analysis per Rule 25-30.431(2)(C) |              |          |               |
| Constant:                                    | 2121.350769  | -        |               |
| X Coefficient:                               | -151.7430723 | 1        | 1,898 Actual  |
| R^2:   | 0.925067974  | 2        | 1,928 Actual  |
|  |              | 3        | 1,662 Actual  |
|  |              | 4        | 1,477 Actual  |
|  |              | 5        | 1,365 Actual  |
|  |              | 10       | 604 Projected |
| 5 year growth                                |              |          | (761)         |
| Annual average growth                        |              |          | (152)         |
| Annual average growth @                      | -7.74%       |          | (106)         |

The substantial reduction in total gallons sold, even though SFR gallons and gallons/SFR are relatively stable, is more an indication of instability in MFD (included in General Service) occupancy than of growth patterns. Compare the pattern of change in total ERCs between 2012 and 2015 to that between 2007 and 2011.

|         |        |      |         |
|---------|--------|------|---------|
| 2007    | 6.48%  | 2012 | 1.58%   |
| 2008    | 11.99% | 2013 | -13.78% |
| 2009    | 15.48% | 2014 | -11.14% |
| 2010    | 12.42% | 2015 | -7.62%  |
| 2011    | 18.78% |      |         |
| Average | 13.03% |      | -7.74%  |

When occupancy increases, so will total gallons sold and thus total ERCs.

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

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs (1) | (2)<br>Total Gallons<br>Corrected for<br>Meter Error (2) | (3)<br>Gallons<br>Purchased | (4)<br>Gallons<br>Sold | (5)<br>Other<br>Uses (3) | (6)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (7)<br>%<br>Unaccounted<br>For Water |
|----------------|--|--|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 163.204  | 163.642  | 0.001                       | 154.240                | 0.851                    | 8.552  | 5.2%                                 |
| Feb-19         | 146.469  | 144.781  | 0.083                       | 127.052                | 2.778                    | 15.034   | 10.4%                                |
| Mar-19         | 190.291  | 189.587  | 0.000                       | 127.187                | 0.641                    | 61.759   | 32.6%                                |
| Apr-19         | 186.910  | 188.481  | 0.000                       | 147.717                | 0.529                    | 40.234   | 21.3%                                |
| May-19         | 226.235  | 227.572  | 0.000                       | 197.247                | 0.157                    | 30.169   | 13.3%                                |
| Jun-19         | 193.929  | 192.927  | 0.000                       | 205.933                | 0.237                    | -13.243  | -6.9%                                |
| Jul-19         | 189.514  | 188.484  | 0.000                       | 163.612                | 0.829                    | 24.043   | 12.8%                                |
| Aug-19         | 166.897  | 165.772  | 0.006                       | 146.622                | 0.759                    | 18.397   | 11.1%                                |
| Sep-19         | 183.815  | 182.922  | 0.000                       | 148.374                | 2.212                    | 32.336   | 17.7%                                |
| Oct-19         | 178.665  | 177.747  | 0.000                       | 173.698                | 0.349                    | 3.700  | 2.1%                                 |
| Nov-19         | 171.820  | 170.819  | 0.000                       | 132.721                | 1.139                    | 36.958   | 21.6%                                |
| Dec-19         | 159.417  | 158.348  | 0.002                       | 156.222                | 0.262                    | 1.866  | 1.2%                                 |
| <b>Total</b>   | <b>2,157.167</b>                               | <b>2,151.082</b>   | <b>0.092</b>                | <b>1,880.626</b>       | <b>10.743</b>            | <b>259.805</b>                                     | <b>12.1%</b>                         |

(Above data in millions of gallons)

(1) Sum of Des Pinar, Knollwood &Wekiva (including Longwood) Plants

(2) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(3) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                              | (2)      | (3)      | (4)      | (5)                  | (6)                                 |
|----------------|----------------------------------|----------|----------|----------|----------------------|-------------------------------------|
|                | Individual Plant Flows (000,000) |          |          |          | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | Wekiva                           | N/A      | N/A      | N/A      |                      |                                     |
| Jan-19         | 59.867                           |          |          |          | 59.867               | -                                   |
| Feb-19         | 55.572                           |          |          |          | 55.572               | -                                   |
| Mar-19         | 52.198                           |          |          |          | 52.198               | -                                   |
| Apr-19         | 46.289                           |          |          |          | 46.289               | -                                   |
| May-19         | 56.844                           |          |          |          | 56.844               | -                                   |
| Jun-19         | 63.143                           |          |          |          | 63.143               | -                                   |
| Jul-19         | 63.306                           |          |          |          | 63.306               | -                                   |
| Aug-19         | 75.897                           |          |          |          | 75.897               | -                                   |
| Sep-19         | 58.352                           |          |          |          | 58.352               | -                                   |
| Oct-19         | 63.876                           |          |          |          | 63.876               | -                                   |
| Nov-19         | 60.259                           |          |          |          | 60.259               | -                                   |
| Dec-19         | 56.490                           |          |          |          | 56.490               | -                                   |
| <b>Total</b>   | <b>712.093</b>                   | <b>-</b> | <b>-</b> | <b>-</b> | <b>712.093</b>       | <b>-</b>                            |

Water Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-3  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|   | <u>DATE</u>          | <u>GPD</u>                      |
|---|----------------------|---------------------------------|
| <b>1. Plant Capacity</b>  |                      |                                 |
| Max Day Design Capacity per Sanitary Survey Reports   |                      | <u>17,925,000</u>               |
| Maximum withdrawal per CUP, Annual average day  |                      | <u>10,098,000</u>               |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.   |                      |                                 |
| <b>2. Maximum Day</b>   |                      |                                 |
|   | 5/26/19              | <u>10,998,100</u>               |
| The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day. |                      |                                 |
| <b>3. Five-Day Max Month</b>  |                      |                                 |
|   | (1) 5/27/19          | <u>8,589,900</u>                |
|   | (2) 5/23/19          | <u>9,056,200</u>                |
|   | (3) 5/29/19          | <u>9,292,200</u>                |
|   | (4) 5/30/19          | <u>10,783,800</u>               |
|   | (5) 5/26/19          | <u>10,998,100</u>               |
|   |                      | <b>AVERAGE</b> <u>9,744,040</u> |
| <b>5. Average Daily Flow</b>  |                      |                                 |
|   | Max Month            | <u>7,341,039</u>                |
|   | Annual               | <u>5,893,376</u>                |
| <b>6. Required Fire Flow</b>  |                      |                                 |
|   | 1250 gpm for 2 hours |                                 |
| Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm   |                      |                                 |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                  |                      |                                 |

Wastewater Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-4  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (DMRs) sent to the Department of Environmental Protection.

| Wekiva Plant only *   | <u>MONTH</u>  | <u>GPD</u>       |
|---|---------------|------------------|
| 1. Plant Capacity (AADF)  |               | <u>2,900,000</u> |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. |               |                  |
| 2. Average Daily Flow Max Month   | <u>8/2019</u> | <u>2,448,290</u> |
| 3. Average Annual Daily Flow  |               | <u>1,950,940</u> |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

\* The Des Pinar plant was taken out of service in September, 2012. All flows diverted to Wekiva plant. This was necessary to meet reduced nutrient loading as mandated to protect the Wekiva River Basin. Because of the design of the Des Pinar plant it could not be modified to meet reduced nutrient limits.



Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.  
Revised: 9/8/2014

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                        |            |          |
|---|------------------------|------------|----------|
| Total well capacity, gpm  |                        | 17,376     | gpm      |
| Firm Reliable well pumping capacity (largest well out), gpm             |                        | 13,876     | gpm      |
| Ground storage capacity, gal.   |                        | 3,475,000  | gallons  |
| Usable ground storage (90%), gal.                                       |                        | 3,127,500  | gallons  |
| Elevated Storage  |                        | 0          | gallons  |
| Usable elevated storage   |                        | 0          | gallons  |
| Hydropneumatic storage capacity, gal.                                   |                        | 10,000     | gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.                    |                        | 0          | gallons  |
| Total usable storage, gal.  |                        | 3,127,500  | gallons  |
| Maximum day demand  |                        | 10,998,100 | gpd      |
| Peak hour demand = 2 x maximum day/1440                                 |                        | 15,275     | gpm      |
| 3. Fire flow requirement  | 1250 gpm x 2 hours     | 150,000    | gpd      |
| 4. Unaccounted for water  | 12.08% of water pumped | 711,796    | gpd, avg |
| Acceptable unaccounted for  | 10.00%                 | 589,338    | gpd, avg |
| Excess unaccounted for  |                        | 122,458    | gpd, avg |
| 5. <u>Used &amp; Useful Analysis in accordance with Rule 25-30.4325</u> |                        |            |          |

Water Treatment Plant

|   |         |
|---|---------|
| Percent Used & Useful = (A + B + C - D)/E x 100%, where:      | 86.48%  |
| Used and useful percentage for rate case purposes (see note). | 100.00% |

Note: The capacity of this system has remained unchanged since before 2010, although the demand varies, year to year. In Docket No. 20110257-WS and again in Docket 20160101-WS, actual demand and the rate growth growth resulted in a calculated 100% U&U. In Docket No. 201140060-WS, the calculated demand was less than 100%, but the Commission recognized U&U as 100%. Demand has decreased in recent years, most likely due to conservation and response to the changes in rates. The PSC should continue to recognize that impact and again find U&U to be 100%.

|     |  |            |     |
|-----|--|------------|-----|
| A = | Peak demand                                  | 10,998,100 | gpd |
| B = | Property needed to serve five years after TY | 493,765    | gpd |
| C = | Fire flow demand                             | 150,000    | gpd |
| D = | Excess unaccounted for water                 | 122,458    | gpd |
| E = | Firm Reliable Capacity (16 hours)            | 13,320,960 | gpd |

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures accounts.

Storage Plant

|  |   |            |         |
|--|---|------------|---------|
| Percent Used & Useful = (A + B + C - D)/E x 100%, where: | 100.00%                                 |            |         |
| A =  | Peak demand                             | 10,998,100 | gallons |
| B =  | Property needed to serve years after TY | 493,765    | gallons |
| C =  | Fire flow demand                        | 150,000    | gallons |
| D =  | Excess unaccounted for water            | 122,458    | gallons |
| E =  | Firm Reliable Capacity (Usable storage) | 3,127,500  | gallons |

The above used & useful factor is applicable to the reservoir & storage account,

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

| Line<br>No.         |   |  |
|---------------------|---|--|
| <b>Wekiva Plant</b> |   |  |
| 1                   | (A) Used and useful flow (000):   |  |
| 2                   | AADF - year 2019  | <u>1,950,940</u>   |
| 3                   | (B) Property needed for post test year period (see F-8)   | <u>48,487</u>  |
| 4                   | (C) Permitted capacity  | <u>2,900,000</u>   |
| 5                   | (D) Used and useful percentage  | <u>68.95%</u>  |
| 6                   | (E) Non-used and useful percentage  | <u>31.05%</u>  |
| 7                   | [F] <span style="border: 1px solid black; padding: 2px;">Used and useful percentage for rate case purposes (see note).</span> | <span style="border: 1px solid black; padding: 2px;"><u>100.00%</u></span> |

NOTE: In Docket No. 900338-WS, the Commission recognized the expansion of plant capacity to its current level as a prudent economic decision resulting from DER requirements. In every case since then, the Commission has found the WWTP to be 100% used and useful. The plant should continue to be found 100% used and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Recap Schedules: A-6, A-10, B-14

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                    | Main length<br>feet | miles   | Allowance @ 500<br>gpd/inch-dia./mile<br>gpd |             |
|---|--|---------------------|---------|--|-------------|
| 1 | 4                                      | 0                   | 0.000   | 0  |             |
| 2 | 6                                      | 1,461               | 0.277   | 830  |             |
| 3 | 8                                      | 502,366             | 95.145  | 380,580                                      |             |
| 4 | 10                                     | 45,681              | 8.652   | 43,259                                       |             |
| 5 | 12                                     | 583                 | 0.110   | 663  |             |
| 6 | 15                                     | 0                   | 0.000   | 0  |             |
| 7 | Total                                  | 550,091             | 104.184 | 425,331                                      | 155,245,975 |
| 8 | Estimated Inflow @ 10% of flows (L.14) |                     |         |  | 138,427,661 |
| 9 | Allowable I&I                          |                     |         |  | 293,673,636 |

**B. Calculation of Actual Inflow & Infiltration (I&I)**

10 Wastewater treated 712,093,000 F-2

|                             | <u>Water Gallons (not capped) sold to:</u> | <u>Estimated returned *</u> |                         |
|-----------------------------|--|-----------------------------|-------------------------|
| 11 Residential WW SFR       | 1,149,059,246                              | 54.4%                       | 625,448,000 F-10        |
| 12 General Service          | <u>235,217,361</u>                         | 90%                         | <u>211,695,625</u> F-10 |
| 14 Estimated flows returned | 1,384,276,607                              |                             | 837,143,625             |

15 \* The SFRs served are heavily foliated as evidenced by the fact that 50% of gallons used are in excess of the 10,000 per month billing cap. As well, the average monthly water use per WW customer is almost 12,000 gallons. Assuming non-irrigation use is 250 gpd/ERC, average monthly water treated is  $250 \times 365 / 12 = 7,604$  gals. Estimated Res. Return at 7,000 level from E-14 billing analysis is 625,448,000.

|  |              |
|--|--------------|
| 16 Estimated I&I (treated less returned) [L.10-L.15] | -125,050,625 |
| 17 Actual less allowable [L.16-L.9]                  | -418,724,261 |
| 18 Excess, if any [L.17, if positive]                | 0            |
| 19 Excess as percent of wastewater treated           | 0.00%        |

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule**

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**Distribution & Collection Systems**

**Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket No. 900338-WS and Docket No. 110257-WS and reaffirmed in Docket No. 20160101-WS.**

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-8  
 Page 1 of 1  
 Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

|      |  |             |    |
|------|--|-------------|----|
| EG = | Equivalent annual growth in ERCs (see F-9)   | 110 ERC/yr  |    |
| PT = | Post test year period per statute            | 5 yrs       |    |
| U =  | Unit of measure utilized in U&U calculations | 902 gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 493,765 gpd |    |

\*\* MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities (Wekiva)

$PN = EG \times PT \times U$

where:

|      |  |             |    |
|------|--|-------------|----|
| EG = | Equivalent annual growth in ERCs (see F-9)   | 48 ERC/yr   | *  |
| PT = | Post test year period per statute            | 5 yrs       |    |
| U =  | Unit of measure utilized in U&U calculations | 202 gpd/ERC | ** |
| PN = | Property needed expressed in U units         | 48,487 gpd  |    |

\*\* AADF from F-6 divided by average ERCs from Schedule F-10.

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary.

Equivalent Residential Connections - Water

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (2)           |       | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|---------------|-------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | SFR Customers |       | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| 1   | 2015 | 9,489         | 9,653 | 9,571   | 1,781,066,618    | 186,090             | 2,208,923,784      | 11,870             |                        |
| 2   | 2016 | 9,653         | 9,574 | 9,614   | 1,824,014,766    | 189,735             | 2,265,149,731      | 11,939             | 0.58%                  |
| 3   | 2017 | 9,574         | 9,638 | 9,606   | 1,738,832,310    | 181,015             | 2,155,703,020      | 11,909             | -0.25%                 |
| 4   | 2018 | 9,638         | 9,636 | 9,637   | 1,466,115,545    | 152,134             | 1,869,883,109      | 12,291             | 3.21%                  |
| 5   | 2019 | 9,636         | 9,673 | 9,655   | 1,488,787,420    | 154,207             | 1,880,625,534      | 12,195             | -0.78%                 |
| Average Growth Through 4-Year Period (Col. 8) |      |               |       |         |                  |                     |                    |                    | 0.73%                  |

Reconciliation: Col. 7 differs from Sch. E-2 by 12.6 MG or only .56%, which is inconsequential.  
 SFR customers and gallons do not include Multifamily customers.

X                      Y  
**Regression Analysis per Rule 25-30.431(2)(C)**  
**For Treatment Related Facilities**

|                         |             |    |        |           |
|-------------------------|-------------|----|--------|-----------|
| Constant:               | 11739.90262 | 1  | 11,870 | Actual    |
| X Coefficient:          | 100.3114268 | 2  | 11,939 | Actual    |
| R^2:                    | 0.701238497 | 3  | 11,909 | Actual    |
|                         |             | 4  | 12,291 | Actual    |
|                         |             | 5  | 12,195 | Actual    |
|                         |             | 10 | 12,743 | Projected |
| Projected 5 year growth | 548 ERCs    |    |        |           |
| Annual average growth   | 110         |    |        |           |

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (2)           |        | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|---------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | SFR Customers |        | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
|   |      | Beginning     | Ending |         |                  |                     |                    |                    |                        |
| 1   | 2015 | 7,963         | 8,067  | 8,015   | 1,359,475,839    | 169,616             | 1,615,766,910      | 9,526              |                        |
| 2   | 2016 | 8,067         | 7,995  | 8,031   | 1,393,886,984    | 173,563             | 1,653,562,863      | 9,527              | 0.01%                  |
| 3   | 2017 | 7,995         | 8,011  | 8,003   | 1,325,606,820    | 165,639             | 1,575,974,998      | 9,515              | -0.13%                 |
| 4   | 2018 | 8,011         | 7,994  | 8,003   | 1,121,016,027    | 140,083             | 1,359,956,345      | 9,708              | 2.04%                  |
| 5   | 2019 | 7,994         | 8,039  | 8,017   | 1,149,059,246    | 143,337             | 1,384,276,607      | 9,658              | -0.52%                 |
| Average Growth Through 5-Year Period (Col. 8) |      |               |        |         |                  |                     |                    |                    | <u>0.46%</u>           |

The gallons shown are the total used by WW customers, without the SFR use being limited by the 10k billing cap. SFR customers and gallons do not include Multi-family customers.

|  |             |          |                 |
|--|-------------|----------|-----------------|
| Regression Analysis per Rule 25-30.431(2)(C)<br>For Treatment Related Facilities based on ERCs |             | <u>X</u> | <u>Y</u>        |
| Constant:  | 9453.456655 | 1        | 9,526 Actual    |
| X Coefficient:   | 44.40742565 | 2        | 9,527 Actual    |
| R^2:   | 0.619165003 | 3        | 9,515 Actual    |
|  |             | 4        | 9,708 Actual    |
|  |             | 5        | 9,658 Actual    |
|  |             | 10       | 9,898 Projected |
| Projected 5 year growth  | 240 ERCs    |          |                 |
| Annual average growth  | 48          |          |                 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)                                   | (3)             | (4)                  | (5)   | (6)                           |
|----------------|-------------------------------------|---|---------------------------------------|-----------------|----------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased<br>Corrected (1) | Gallons<br>Sold | Other<br>Uses (2)(3) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | 0.898                               | 0.907   | 0.350                                 | 1.243           | 0.018                | -0.004                                      | -0.3%                         |
| Feb-19         | 1.122                               | 1.133   | 0.095                                 | 1.121           | 0.020                | 0.088                                       | 7.1%                          |
| Mar-19         | 1.526                               | 1.541   | 0.000                                 | 1.243           | 0.018                | 0.281                                       | 18.2%                         |
| Apr-19         | 1.490                               | 1.505   | 0.000                                 | 1.309           | 0.017                | 0.179                                       | 11.9%                         |
| May-19         | 1.687                               | 1.702   | 0.000                                 | 1.478           | 0.018                | 0.206                                       | 12.1%                         |
| Jun-19         | 1.364                               | 1.374   | 0.057                                 | 1.346           | 0.018                | 0.067                                       | 4.7%                          |
| Jul-19         | 1.350                               | 1.360   | 0.038                                 | 1.277           | 0.020                | 0.101                                       | 7.3%                          |
| Aug-19         | 1.363                               | 1.373   | 0.015                                 | 1.221           | 0.018                | 0.149                                       | 10.7%                         |
| Sep-19         | 1.532                               | 1.543   | 0.000                                 | 1.434           | 0.017                | 0.092                                       | 6.0%                          |
| Oct-19         | 1.497                               | 1.508   | 0.000                                 | 1.475           | 0.018                | 0.014                                       | 0.9%                          |
| Nov-19         | 1.456                               | 1.467   | 0.000                                 | 1.219           | 0.018                | 0.230                                       | 15.7%                         |
| Dec-19         | 1.183                               | 1.192   | 0.266                                 | 1.385           | 0.018                | 0.055                                       | 3.8%                          |
| <b>Total</b>   | <b>16.467</b>                       | <b>16.605</b>                                     | <b>0.822</b>                          | <b>15.750</b>   | <b>0.220</b>         | <b>1.457</b>                                | <b>8.4%</b>                   |

(Above data in millions of gallons)

(1) The Utility does annual flow meter calibration, including the interconnect meter. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing



Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows             |        |        |        | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | (Name)                             | (Name) | (Name) | (Name) |                      |                                     |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Seminole - Bear Lake  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date          | GPD     |
|--|---------------|---------|
| <b>1 Plant Capacity</b>  |               |         |
| The hydraulic rated capacity. If different from that shown Max Day per Sanitary Survey on the DEP operating or construction permit, provide an explanation.                                      |               | 288,000 |
|  | AADF per Cup  | 79178   |
| <b>2 Maximum Day</b>   |               |         |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 5/192020      | 83,900  |
| <b>3 Five Day Max. Year</b>  |               |         |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 5/2/2020  | 66,600  |
|  | (2) 5/22/2020 | 70,100  |
|  | (3) 5/28/2020 | 80,500  |
|  | (4) 5/26/2020 | 83,300  |
|  | (5) 5/192020  | 83,900  |
|  | AVERAGE       | 76,880  |
| <b>4 Average Daily Flow</b>  |               |         |
|  | Max Month     | 54,893  |
|  | Annual        | 45,492  |
| <b>5 Required Fire Flow</b>  |               | None    |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Bear Lake**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | MONTH | GPD |
|---|-------|-----|
| <b>Not Applicable - water only system</b>   |       |     |
| <b>1. Plant Capacity</b><br><br><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b><br><br><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |       |     |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm  |                       | 220 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm<br>(System has only one well) |                       | 0 gpm          |
| Ground storage capacity, gal.   |                       | 13,800 gallons |
| Usable ground storage (90%), gal.   |                       | 12,420 gallons |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.  |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.   |                       | 3,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.                                      |                       | 0 gallons      |
| Total usable storage, gal.  |                       | 12,420 gallons |
| Maximum day demand,   |                       | 83,900 gpd     |
| Peak hour demand = 2x max day/1440  |                       | 117 gpm        |
| Fire flow requirement   |                       | 0 gpd          |
| Unaccounted for water   | 8.36% of water pumped | 3,992 gpd, avg |
| Acceptable unaccounted for  | 10.00%                | 4,774 gpd, avg |
| Excess unaccounted for  |                       | 0 gpd, avg     |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |            |
|-----|--|------------|
| A = | Peak demand                                  | 83,900 gpd |
| B = | Property needed to serve five years after TY | 0 gpd      |
| C = | Fire flow demand                             | 0 gpd      |
| D = | Excess Unaccounted for water                 | 0 gpd      |
| E = | Firm Reliable Capacity                       | 0 gpd      |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                |
|-----|--|----------------|
| A = | Peak demand                                  | 83,900 gallons |
| B = | Property needed to serve five years after TY | 0 gallons      |
| C = | Fire flow demand                             | 0 gallons      |
| D = | Excess Unaccounted for water                 | 0 gallons      |
| E = | Firm Reliable Capacity                       | 12,420 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**In Docket No. 20160101-WS, U&U was reaffirmed to be 100%.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Bear Lake**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.  
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**





Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Bear Lake  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers                   |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning                    | (3)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        |                                     |               |                |                         |                            |                           |                           |                               |
| 2   | 2016        | Not Applicable - water only system. |               |                |                         |                            |                           |                           |                               |
| 3   | 2017        |                                     |               |                |                         |                            |                           |                           |                               |
| 4   | 2018        |                                     |               |                |                         |                            |                           |                           |                               |
| 5   | 2019        |                                     |               |                |                         |                            |                           |                           |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                                     |               |                |                         |                            |                           |                           |                               |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs (1) | (2)<br>Total Gallons<br>Corrected for<br>Meter Error (2) | (3)<br>Gallons<br>Purchased (2) | (4)<br>Gallons<br>Sold | (5)<br>Other<br>Uses (3) | (6)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (7)<br>%<br>Unaccounted<br>For Water |
|----------------|--|--|---------------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 3.197  | 3.244  | 0.000                           | 3.232                  | 0.095                    | -0.083   | -2.6%                                |
| Feb-19         | 3.018  | 3.047  | 0.001                           | 2.824                  | 0.089                    | 0.135  | 4.4%                                 |
| Mar-19         | 3.346  | 3.331  | 0.000                           | 2.856                  | 0.106                    | 0.370  | 11.1%                                |
| Apr-19         | 3.440  | 3.425  | 0.001                           | 3.251                  | 0.095                    | 0.079  | 2.3%                                 |
| May-19         | 4.084  | 4.064  | 0.000                           | 3.474                  | 0.086                    | 0.504  | 12.4%                                |
| Jun-19         | 3.487  | 3.470  | 0.001                           | 3.572                  | 0.094                    | -0.195   | -5.6%                                |
| Jul-19         | 3.357  | 3.340  | 0.002                           | 3.128                  | 0.062                    | 0.152  | 4.6%                                 |
| Aug-19         | 3.426  | 3.417  | 0.002                           | 3.174                  | 0.087                    | 0.158  | 4.6%                                 |
| Sep-19         | 3.401  | 3.384  | 0.002                           | 3.345                  | 0.085                    | -0.044   | -1.3%                                |
| Oct-19         | 3.376  | 3.359  | 0.001                           | 3.195                  | 0.096                    | 0.069  | 2.0%                                 |
| Nov-19         | 3.215  | 3.199  | 0.002                           | 3.130                  | 0.369                    | -0.299   | -9.3%                                |
| Dec-19         | 3.202  | 3.186  | 0.009                           | 3.050                  | 0.069                    | 0.076  | 0.0%                                 |
| <b>Total</b>   | <b>40.550</b>                                  | <b>40.468</b>  | <b>0.021</b>                    | <b>38.233</b>          | <b>1.334</b>             | <b>0.921</b>                                       | <b>2.3%</b>                          |

(Above data in millions of gallons)

(1) In matching to MORs, January & February, Ravenna & Phillips plants filed separately; after that , flows reported together.

(2) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(3) - Emergency Interconnect w. Lake Mary & Sanford

(4) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                    | (2)    | (3)    | (4) | (5)                  | (6)                                  |
|----------------|------------------------|--------|--------|-----|----------------------|--------------------------------------|
|                | Individual Plant Flows |        |        |     | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment* |
|                | (Name)                 | (Name) | (Name) |     |                      |                                      |
| Jan-19         |                        |        |        |     | 0.000                | 2.861                                |
| Feb-19         |                        |        |        |     | 0.000                | 2.121                                |
| Mar-19         |                        |        |        |     | 0.000                | 2.090                                |
| Apr-19         |                        |        |        |     | 0.000                | 1.930                                |
| May-19         |                        |        |        |     | 0.000                | 1.863                                |
| Jun-19         |                        |        |        |     | 0.000                | 1.783                                |
| Jul-19         |                        |        |        |     | 0.000                | 1.041                                |
| Aug-19         |                        |        |        |     | 0.000                | 1.364                                |
| Sep-19         |                        |        |        |     | 0.000                | 2.556                                |
| Oct-19         |                        |        |        |     | 0.000                | 1.349                                |
| Nov-19         |                        |        |        |     | 0.000                | 0.837                                |
| Dec-19         |                        |        |        |     | 0.000                | 0.392                                |
| <b>Total</b>   | <b>0.000</b>           |        |        |     | <b>0.000</b>         | <b>20.187</b>                        |

\* Bulk interconnect; all sewage treated by City of Sanford

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date                    | GPD     |
|--|-------------------------|---------|
| <b>1 Plant Capacity</b>  |                         |         |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day per San. Survey | 360,000 |
|  | AADF per CUP            | 122,100 |
| <b>2 Maximum Day</b>   |                         |         |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 5/27/2019               | 192,150 |
| <b>3 Five Day Max. Year (excluding flow from Crystal Lake)</b>   |                         |         |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 5/1/2019            | 162,855 |
|  | (2) 5/29/2019           | 170,912 |
|  | (3) 5/23/2019           | 178,500 |
|  | (4) 5/26/2019           | 192,150 |
|  | (5) 5/27/2019           | 192,150 |
|  | AVERAGE                 | 179,313 |
| <b>4 Average Daily Flow</b>  |                         |         |
|  | Max Month               | 131,109 |
|  | Annual                  | 110,870 |
| <b>5 Required Fire Flow</b>  |                         |         |
|  | None                    |         |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-4  
 Page 1 of 1  
 Preparer: Seidman, F.

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | MONTH | GPD |
|--|-------|-----|
| <b>Not Applicable - Sewage treated by City of Sanford</b>  |       |     |
| <b>1. Plant Capacity</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |       |     |

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

Recap Schedules: A-5,A-9,B-13

**BASED ON COMBINED FLOWS FROM RAVENNA PARK and & PHILLIPS**

**INPUT INFORMATION:**

|   |                       |                 |
|---|-----------------------|-----------------|
| Total well pumping capacity, gpm                            |                       | 540 gpm         |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 300 gpm         |
| Ground storage capacity, gal.                               |                       | 105,000 gallons |
| Usable ground storage (90%), gal.                           |                       | 94,500 gallons  |
| Elevated Storage  |                       | 0 gallons       |
| Usable ground storage (100%), gal.                          |                       | 0 gallons       |
| Hydropneumatic storage capacity, gal.                       |                       | 6,000 gallons   |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons       |
| Total usable storage, gal.                                  |                       | 94,500 gallons  |
| Maximum day demand,   |                       | 192,150 gpd     |
| Peak hour demand = 2x max day/1440                          |                       | 267 gpm         |
| Fire flow requirement                                       |                       | 0 gpd           |
| Unaccounted for water                                       | 2.28% of water pumped | 2,524 gpd, avg  |
| Acceptable unaccounted for                                  | 10.00%                | 11,087 gpd, avg |
| Excess unaccounted for                                      |                       | 0 gpd, avg      |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 66.72%

|      |         |
|------|---------|
| Use: | 100.00% |
|------|---------|

Used & useful was set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. This was reaffirmed in Docket No. 20160101-WS. Since the last case, the Phillips distribution system has been interconnected, which provided the system the redundancy of another well. This benefits the utility by providing an alternative to having to supplement capacity through higher cost purchases from another system.

That addition results in reducing the calculated U&U below 100%. In Docket No. 20160101-WS, the Phillips system was evaluated separately and found to be 100% U&U as was the Ravenna system. Both were found to be built out. Now that they are combined, it should not change the conclusion that the combined systems are built out and remain 100% used & useful.

|     |  |             |
|-----|--|-------------|
| A = | Peak demand                                  | 192,150 gpd |
| B = | Property needed to serve five years after TY | 0 gpd       |
| C = | Fire flow demand                             | 0 gpd       |
| D = | Excess Unaccounted for water                 | 0 gpd       |
| E = | Firm Reliable Capacity (16 hours)            | 288,000 gpd |

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land and structures accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                 |
|-----|--|-----------------|
| A = | Peak demand                                  | 192,150 gallons |
| B = | Property needed to serve five years after TY | 0 gallons       |
| C = | Fire flow demand                             | 0 gallons       |
| D = | Excess Unaccounted for water                 | 0 gallons       |
| E = | Firm Reliable Capacity                       | 94,500 gallons  |

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Schedule F-6

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

---

Recap Schedules: A-6,A-10,B-14

All treatment purchased -not applicable

**LINCOLN HEIGHTS**

**A. Infiltration allowance, excluding service laterals**

|   | Main dia.<br>inches                           | Main length<br>feet | miles         | Allowance @ 500<br>gpd/inch-dia./mile<br>gpd | 500<br>gpy    |                  |
|---|---|---------------------|---------------|--|---------------|------------------|
|   | 4   |                     | 0             | 0.000  | 0             |                  |
| 1 | 6   |                     | 0             | 0.000  | 0             |                  |
| 2 | 8   |                     | 14,049        | 2.661  | 10,643        |                  |
| 3 | 10  |                     | 0             | 0.000  | 0             |                  |
| 4 | <b>Total</b>                                  |                     | <b>14,049</b> | <b>2.661</b>                                 | <b>10,643</b> | <b>3,884,761</b> |
| 5 | <b>Estimated Inflow @ 10% of flows (1.10)</b> |                     |               |  |               | <b>1,471,098</b> |
| 6 | <b>Allowable I&amp;I</b>                      |                     |               |  |               | <b>5,355,859</b> |

**B. Actual Inflow & Infiltration (I&I)**

|   |                           |  |  |  |  |                   |
|---|---------------------------|--|--|--|--|-------------------|
| 7 | <b>Wastewater treated</b> |  |  |  |  | <b>20,186,973</b> |
|---|---------------------------|--|--|--|--|-------------------|

|    |  |                   | Estimated<br>returned * |                   |
|----|--|-------------------|-------------------------|-------------------|
| 8  | <b>Gallons Billed (not capped) to:</b> |                   |                         |                   |
|    | SFR Residential WW cust.               | 13,022,330        | 84%                     | 10,938,757        |
| 9  | All Other                              | 1,688,650         | 96%                     | 1,621,104         |
| 10 | <b>Estimated flows returned</b>        | <b>14,710,980</b> |                         | <b>12,559,861</b> |

\* Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51

|    |   |  |  |  |  |                  |
|----|---|--|--|--|--|------------------|
| 11 | <b>Estimated I&amp;I (treated less returned) [1.7-1.10]</b> |  |  |  |  | <b>7,627,111</b> |
| 12 | <b>Actual less allowable [1.11-1.6]</b>                     |  |  |  |  | <b>2,271,252</b> |
| 13 | <b>Excess, if any [1.11-1.6, if positive]</b>               |  |  |  |  | <b>2,271,252</b> |
| 14 | <b>Excess as percent of wastewater treated</b>              |  |  |  |  | <b>11.25%</b>    |



**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set at 100% for this system in Docket No. 20160101-WS.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not Applicable**

**Used & useful was last set for this system at 100% in Docket No. 20160101-WS.**  
**The combined systems are each built out and remain 100% used & useful.**

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending |                |                         |                            |                           |                           |                               |
| 1   | 2015        | 586               | 594    | 590            | 34,662,623              | 58,750                     | 36,684,633                | 624                       |                               |
| 2   | 2016        | 594               | 601    | 598            | 36,172,525              | 60,540                     | 38,637,955                | 638                       | 2.21%                         |
| 3   | 2017        | 601               | 599    | 600            | 35,179,781              | 58,633                     | 37,559,021                | 641                       | 0.37%                         |
| 4   | 2018        | 599               | 605    | 602            | 34,678,427              | 57,605                     | 36,913,867                | 641                       | 0.04%                         |
| 5   | 2019        | 605               | 608    | 607            | 36,487,289              | 60,160                     | 38,233,399                | 636                       | -0.82%                        |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |                |                         |                            |                           |                           | <u>0.45%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |
|----------------|-------------|----------|
|                | <u>X</u>    | <u>Y</u> |
| Constant:      | 628.4711193 | 1 624    |
| X Coefficient: | 2.479632073 | 2 638    |
| R^2:           | 0.335330673 | 3 641    |
|                |             | 4 641    |
|                |             | 5 636    |
|                |             | 10 653   |

Five year growth 18 Ercs  
 Annual average growth 3.55 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Schedule F-10

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

| Line No.                                      | (1)  | (2)           | (3)    | (4)     | (5)              | (6)                 | (7)                | (8)                | (9)                    |
|---|------|---------------|--------|---------|------------------|---------------------|--------------------|--------------------|------------------------|
|   | Year | SFR Customers |        | Average | SFR Gallons Sold | Gallons/SFR (5)/(4) | Total Gallons Sold | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
|   |      | Beginning     | Ending |         |                  |                     |                    |                    |                        |
| 1   | 2015 | 230           | 234    | 232     | 12,888,970       | 55,556              | 14,903,330         | 268                |                        |
| 2   | 2016 | 234           | 236    | 235     | 13,294,040       | 56,570              | 15,723,740         | 278                | 3.61%                  |
| 3   | 2017 | 236           | 237    | 237     | 12,998,420       | 54,962              | 15,359,810         | 279                | 0.54%                  |
| 4   | 2018 | 237           | 234    | 236     | 12,604,091       | 53,521              | 14,615,621         | 273                | -2.28%                 |
| 5   | 2019 | 234           | 235    | 235     | 13,022,330       | 55,532              | 14,710,980         | 265                | -2.99%                 |
| Average Growth Through 5-Year Period (Col. 8) |      |               |        |         |                  |                     |                    |                    | <u><u>-0.28%</u></u>   |

Regression Analysis per Rule 25-30.431(2)(C)

|                |           |          |          |
|----------------|-----------|----------|----------|
| Constant:      | 276.2027  | <u>X</u> | <u>Y</u> |
| X Coefficient: | -1.156546 | 1        | 268      |
| R^2:           | 0.086914  | 2        | 278      |
|                |           | 3        | 279      |
|                |           | 4        | 273      |
|                |           | 5        | 265      |
|                |           | #        | 265      |

Five year growth (0) Ercs  
Annual average growth -0.05 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Jansen  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)                  | (3)             | (4)                  | (5)   | (6)                           |
|----------------|-------------------------------------|---|----------------------|-----------------|----------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased | Gallons<br>Sold | Other<br>Uses (2)(3) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | 1.585                               | 1.624   | 0.000                | 1.711           | 0.018                | -0.105                                      | -6.5%                         |
| Feb-19         | 1.416                               | 1.439   | 0.000                | 1.287           | 0.012                | 0.140                                       | 9.8%                          |
| Mar-19         | 1.839                               | 1.859   | 0.000                | 1.600           | 0.120                | 0.140                                       | 7.5%                          |
| Apr-19         | 1.669                               | 1.684   | 0.000                | 1.659           | 0.018                | 0.008                                       | 0.5%                          |
| May-19         | 2.136                               | 2.160   | 0.000                | 1.704           | 0.026                | 0.430                                       | 19.9%                         |
| Jun-19         | 1.831                               | 1.851   | 0.000                | 1.871           | 0.036                | -0.055                                      | -3.0%                         |
| Jul-19         | 1.817                               | 1.838   | 0.000                | 1.740           | 0.041                | 0.057                                       | 3.1%                          |
| Aug-19         | 1.729                               | 1.749   | 0.000                | 1.654           | 0.020                | 0.075                                       | 4.3%                          |
| Sep-19         | 2.333                               | 2.403   | 0.000                | 1.797           | 0.086                | 0.520                                       | 21.7%                         |
| Oct-19         | 2.212                               | 2.283   | 0.000                | 1.747           | 0.083                | 0.453                                       | 19.9%                         |
| Nov-19         | 1.721                               | 1.750   | 0.000                | 1.539           | 0.036                | 0.176                                       | 10.0%                         |
| Dec-19         | 1.709                               | 1.731   | 0.000                | 1.727           | 0.017                | -0.013                                      | -0.7%                         |
| <b>Total</b>   | <b>21.996</b>                       | <b>22.371</b>                                     | <b>0.000</b>         | <b>20.034</b>   | <b>0.511</b>         | <b>1.826</b>                                | <b>8.2%</b>                   |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Jansen  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | Individual Plant Flows             |               |               |               | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|----------------|------------------------------------|---------------|---------------|---------------|----------------------|-------------------------------------|
|                | (1)<br>(Name)                      | (2)<br>(Name) | (3)<br>(Name) | (4)<br>(Name) |                      |                                     |
| Jan-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Feb-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |               |               |               | 0.000                | 0.000                               |
| Apr-19         |                                    |               |               |               | 0.000                | 0.000                               |
| May-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Jun-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Jul-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Aug-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Sep-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Oct-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Nov-19         |                                    |               |               |               | 0.000                | 0.000                               |
| Dec-19         |                                    |               |               |               | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |               |               |               | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Seminole - Jansen  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | <u>Date</u>                        | <u>GPD</u>     |
|--|------------------------------------|----------------|
| <b>1 Plant Capacity</b>  |                                    |                |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day Design per Sanitary Survey | 309,600        |
|  | AADF per Cup                       | 75,000         |
| <b>2 Maximum Day</b>   |                                    |                |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | <u>1/9/2020</u>                    | <u>110,000</u> |
| <b>3 Five Day Max. Year</b>  |                                    |                |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>9/23/2020</u>               | <u>92,200</u>  |
|  | (2) <u>9/9/2020</u>                | <u>95,600</u>  |
|  | (3) <u>9/8/2020</u>                | <u>95,700</u>  |
|  | (4) <u>9/30/2020</u>               | <u>100,200</u> |
|  | (5) <u>9/29/2020</u>               | <u>100,300</u> |
|  | <u>AVERAGE</u>                     | <u>96,800</u>  |
| <b>4 Average Daily Flow</b>  | <u>Max Month</u>                   | <u>77,509</u>  |
|  | <u>Annual</u>                      | <u>61,290</u>  |
| <b>5 Required Fire Flow</b>  | None                               |                |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Jansen**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | MONTH | GPD |
|---|-------|-----|
| <b>Not Applicable - water only system</b>   |       |     |
| <b>1. Plant Capacity</b><br><br><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b><br><br><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |       |     |



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Jansen  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                       |               |
|---|-----------------------|---------------|
| Total well pumping capacity, gpm  |                       | 440 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm<br>(System has only one well) |                       | 190 gpm       |
| Ground storage capacity, gal.   |                       | 0 gallons     |
| Usable ground storage (90%), gal.   |                       | 0 gallons     |
| Elevated Storage  |                       | 0 gallons     |
| Usable ground storage (100%), gal.  |                       | 0 gallons     |
| Hydropneumatic storage capacity, gal.   |                       | 6,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.                                      |                       | 0 gallons     |
| Total usable storage, gal.  |                       | 0 gallons     |
| Maximum day demand,   |                       | 110,000 gpd   |
| Peak hour demand = 2x max day/1440  |                       | 153 gpm       |
| Fire flow requirement   |                       | 0 gpd         |
| Unaccounted for water   | 8.16% of water pumped | 3.47 gpm      |
| Acceptable unaccounted for  | 10.00%                | 4.26 gpm      |
| Excess unaccounted for  |                       | 0 gpm         |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where:

|      |         |
|------|---------|
|      | 80.41%  |
| Use: | 100.00% |

The demand on the system continues at a decreased level. In Docket No. 120209-WS, the Commission recognized that the system is built out, is not oversized, and should be considered 100% used and useful. In Docket No. 20160101-WS U&U was confirmed to be 100%.

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 153 gpm |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 0 gpm   |
| D = | Excess Unaccounted for water                 | 0 gpm   |
| E = | Firm Reliable Capacity                       | 190 gpm |

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Jansen  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Jansen  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set for this system in Docket No. 20160101-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Jansen**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. Docket No. 20160101-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Jansen  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |        | (4)<br>Average | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|--------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | Beginning         | Ending |                |                         |                            |                           |                           |                               |
| 1   | 2015        | 250               | 251    | 251            | 18,870,518              | 75,331                     | 18,948,868                | 252                       |                               |
| 2   | 2016        | 251               | 251    | 251            | 19,707,570              | 78,516                     | 19,825,250                | 252                       | 0.38%                         |
| 3   | 2017        | 251               | 253    | 252            | 18,834,120              | 74,739                     | 18,893,130                | 253                       | 0.12%                         |
| 4   | 2018        | 253               | 249    | 251            | 18,818,520              | 74,974                     | 18,872,330                | 252                       | -0.42%                        |
| 5   | 2019        | 249               | 250    | 250            | 19,653,860              | 78,773                     | 20,033,830                | 254                       | 1.04%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |        |                |                         |                            |                           |                           | <u>0.28%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                       |             |           |
|-----------------------|-------------|-----------|
|                       | <u>X</u>    | <u>Y</u>  |
| Constant:             | 251.1381519 | 1 252     |
| X Coefficient:        | 0.478598927 | 2 252     |
| R^2:                  | 0.465990824 | 3 253     |
|                       |             | 4 252     |
|                       |             | 5 254     |
|                       |             | 10 256    |
| Five year growth      |             | 2 Ercs    |
| Annual average growth |             | 0.32 Ercs |

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Jansen  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers                   |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning                    | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        |                                     |               |                |                         |                            |                           |                           |                               |
| 2   | 2016        | Not Applicable - water only system. |               |                |                         |                            |                           |                           |                               |
| 3   | 2017        |                                     |               |                |                         |                            |                           |                           |                               |
| 4   | 2018        |                                     |               |                |                         |                            |                           |                           |                               |
| 5   | 2019        |                                     |               |                |                         |                            |                           |                           |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                                     |               |                |                         |                            |                           |                           |                               |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)                                 |   | (2)                  | (3)             | (4)                  | (5)   | (6)                           |
|----------------|-------------------------------------|---|----------------------|-----------------|----------------------|---|-------------------------------|
|                | Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | Gallons<br>Purchased | Gallons<br>Sold | Other<br>Uses (2)(3) | Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | %<br>Unaccounted<br>For Water |
| Jan-19         | 0.288                               | 0.285   | 0.000                | 0.303           | 0.002                | -0.021                                      | -7.3%                         |
| Feb-19         | 0.255                               | 0.255   | 0.000                | 0.229           | 0.002                | 0.023                                       | 9.1%                          |
| Mar-19         | 0.320                               | 0.328   | 0.000                | 0.250           | 0.023                | 0.056                                       | 16.9%                         |
| Apr-19         | 0.325                               | 0.333   | 0.000                | 0.280           | 0.021                | 0.032                                       | 9.5%                          |
| May-19         | 0.380                               | 0.389   | 0.000                | 0.334           | 0.026                | 0.029                                       | 7.4%                          |
| Jun-19         | 0.319                               | 0.327   | 0.000                | 0.318           | 0.002                | 0.007                                       | 2.2%                          |
| Jul-19         | 0.313                               | 0.320   | 0.000                | 0.266           | 0.004                | 0.050                                       | 15.6%                         |
| Aug-19         | 0.285                               | 0.292   | 0.000                | 0.274           | 0.004                | 0.014                                       | 4.8%                          |
| Sep-19         | 0.298                               | 0.305   | 0.000                | 0.250           | 0.003                | 0.051                                       | 16.8%                         |
| Oct-19         | 0.440                               | 0.451   | 0.000                | 0.317           | 0.002                | 0.131                                       | 29.1%                         |
| Nov-19         | 0.475                               | 0.483   | 0.000                | 0.233           | 0.020                | 0.230                                       | 47.7%                         |
| Dec-19         | 0.289                               | 0.286   | 0.000                | 0.256           | 0.002                | 0.027                                       | 9.5%                          |
| <b>Total</b>   | <b>3.987</b>                        | <b>4.055</b>                                      | <b>0.000</b>         | <b>3.311</b>    | <b>0.114</b>         | <b>0.630</b>                                | <b>15.5%</b>                  |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows             |        |        |        | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | (Name)                             | (Name) | (Name) | (Name) |                      |                                     |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |



**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Little Wekiva**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date                               | GPD    |
|--|------------------------------------|--------|
| <b>1 Plant Capacity</b>  |                                    |        |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day Design per Sanitary Survey | 48,000 |
|  | AADF per Cup                       | 24,000 |
| <b>2 Maximum Day</b>   |                                    |        |
| The single day with the highest pumpage rate for the test year.  | 10/22/2019                         | 30,300 |
| Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.  | Unexplained anomaly                |        |
|  | Use MMADF, below                   |        |
| <b>3 Five Day Max. Year</b>  |                                    |        |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 11/4/2019                      | 24,300 |
|  | (2) 11/8/2019                      | 24,300 |
|  | (3) 11/10/2019                     | 24,900 |
|  | (4) 11/6/2019                      | 25,600 |
|  | (5) 11/12/2019                     | 29,200 |
|  | AVERAGE                            | 25,660 |
| <b>4 Average Daily Flow</b>  | Max Month                          | 16,097 |
|  | Annual                             | 11,108 |
| <b>5 Required Fire Flow</b>  | None                               |        |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Little Wekiva**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | MONTH | GPD |
|---|-------|-----|
| <b>Not Applicable - water only system</b>   |       |     |
| <b>1. Plant Capacity</b><br><br><b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b><br><br><b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |       |     |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                        |               |
|---|------------------------|---------------|
| Total well pumping capacity, gpm  |                        | 100 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm<br>(System has only one well) |                        | 0 gpm         |
| Ground storage capacity, gal.   |                        | 0 gallons     |
| Usable ground storage (90%), gal.   |                        | 0 gallons     |
| Elevated Storage  |                        | 0 gallons     |
| Usable ground storage (100%), gal.  |                        | 0 gallons     |
| Hydropneumatic storage capacity, gal.   |                        | 1,500 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal.                                      |                        | 0 gallons     |
| Total usable storage, gal.  |                        | 0 gallons     |
| Maximum day demand,   |                        | 16,097 gpd    |
| Peak hour demand = 2x max day/1440  |                        | 22 gpm        |
| Fire flow requirement   |                        | 0 gpd         |
| Unaccounted for water   | 15.54% of water pumped | 1.2 gpm       |
| Acceptable unaccounted for  | 10.00%                 | 0.8 gpm       |
| Excess unaccounted for  |                        | 0.4 gpm       |

Used & Useful Analysis, in accordance with Rule 25-30.4325:  
No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |         |
|-----|--|---------|
| A = | Peak demand                                  | 22 gpm  |
| B = | Property needed to serve five years after TY | 0 gpm   |
| C = | Fire flow demand                             | 0 gpm   |
| D = | Excess Unaccounted for water                 | 0.4 gpm |
| E = | Firm Reliable Capacity                       | 0 gpm   |

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Little Wekiva  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.

**Explanation:** Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

**Water Distribution System**

Used & useful was last set for this system in Docket No. 20160101-WS

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Little Wekiva**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. Docket No. 20160101-WS. All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.**



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva

Schedule F-10

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers                   |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning                    | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        |                                     |               |                |                         |                            |                           |                           |                               |
| 2   | 2016        | Not Applicable - water only system. |               |                |                         |                            |                           |                           |                               |
| 3   | 2017        |                                     |               |                |                         |                            |                           |                           |                               |
| 4   | 2018        |                                     |               |                |                         |                            |                           |                           |                               |
| 5   | 2019        |                                     |               |                |                         |                            |                           |                           |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                                     |               |                |                         |                            |                           |                           |                               |



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2)(3) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|-----------------------------|--|--------------------------------------|
| Jan-19         | 1.958                                      | 1.939   | 0.001                       | 1.969                  | 0.003                       | -0.033   | -1.7%                                |
| Feb-19         | 1.781                                      | 1.763   | -                           | 1.624                  | 0.003                       | 0.136  | 7.7%                                 |
| Mar-19         | 2.225                                      | 2.202   | -                           | 1.945                  | 0.003                       | 0.254  | 11.5%                                |
| Apr-19         | 2.256                                      | 2.233   | 0.001                       | 2.259                  | 0.004                       | -0.029   | -1.3%                                |
| May-19         | 2.724                                      | 2.753   | 0.171                       | 2.355                  | 0.015                       | 0.554  | 19.0%                                |
| Jun-19         | 2.415                                      | 2.508   | -                           | 2.468                  | 0.006                       | 0.034  | 1.3%                                 |
| Jul-19         | 2.109                                      | 2.190   | -                           | 2.113                  | 0.003                       | 0.074  | 3.4%                                 |
| Aug-19         | 2.039                                      | 2.118   | 0.004                       | 2.084                  | 0.003                       | 0.035  | 1.6%                                 |
| Sep-19         | 2.342                                      | 2.433   | -                           | 1.924                  | 0.003                       | 0.506  | 20.8%                                |
| Oct-19         | 2.715                                      | 2.820   | 0.067                       | 2.382                  | 0.003                       | 0.501  | 17.4%                                |
| Nov-19         | 2.368                                      | 2.460   | 0.012                       | 2.475                  | 0.015                       | -0.019   | -0.8%                                |
| Dec-19         | 1.972                                      | 2.048   | -                           | 2.336                  | 0.003                       | -0.292   | -14.3%                               |
| <b>Total</b>   | <b>26.905</b>                              | <b>27.466</b>                                     | <b>0.256</b>                | <b>25.935</b>          | <b>0.067</b>                | <b>1.720</b>                                       | <b>6.2%</b>                          |

(Above data in millions of gallons)

\* Emergency interconnect with City of Altamonte Springs

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | (Name)                             | (Name) | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Seminole - Oakland Shores  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | <u>Date</u>                        | <u>GPD</u>            |
|--|------------------------------------|-----------------------|
| <b>1 Plant Capacity</b>  |                                    |                       |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day Design per Sanitary Survey | 332,898               |
|  | AADF per Cup                       | 96,877                |
| <b>2 Maximum Day</b>   |                                    |                       |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | <u>5/30/2019</u>                   | <u>163,400</u>        |
| <b>3 Five Day Max. Year</b>  |                                    |                       |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) <u>5/29/2019</u>               | <u>131,400</u>        |
|  | (2) <u>5/26/2019</u>               | <u>136,600</u>        |
|  | (3) <u>5/27/2019</u>               | <u>136,600</u>        |
|  | (4) <u>5/23/2019</u>               | <u>138,000</u>        |
|  | (5) <u>5/30/2019</u>               | <u>163,400</u>        |
|  | <b>AVERAGE</b>                     | <u>141,200</u>        |
| <b>4 Average Daily Flow</b>  | <b>Max Month</b>                   | <u>88,821</u>         |
|  | <b>Annual</b>                      | <u>75,249</u>         |
| <b>5 Required Fire Flow</b>  |                                    | * 600 gpm for 2 hours |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Oakland Shores**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|   | <b>MONTH</b> | <b>GPD</b> |
|---|--------------|------------|
| <b>Not Applicable - water only system</b>   |              |            |
| <b>1. Plant Capacity</b>  |              |            |
| <b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>  |              |            |
| <b>2. Average Daily Flow Max Month (a)</b>  |              |            |
| <b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b> |              |            |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm  |                       | 300 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm<br>(System has only one well) |                       | 0 gpm          |
| Ground storage capacity, gal.   |                       | 16,800 gallons |
| Usable ground storage (90%), gal.   |                       | 15,120 gallons |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.  |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.   |                       | 7,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.                                      |                       | 0 gallons      |
| Total usable storage, gal.  |                       | 15,120 gallons |
| Maximum day demand, with no incidents   |                       | 163,400 gpd    |
| Peak hour demand = 2x max day/1440  |                       | 227 gpm        |
| Fire flow requirement   | 600 gpm for 2 hours   | 72,000 gpd     |
| Unaccounted for water   | 6.21% of water pumped | 4,713 gpd      |
| Acceptable unaccounted for  | 10.00%                | 7,595 gpd      |
| Excess unaccounted for  |                       | 0 gpd          |

Used & Useful Analysis, in accordance with Rule 25-30.4325:  
No usable storage

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |             |
|-----|--|-------------|
| A = | Peak demand                                  | 163,400 gpd |
| B = | Property needed to serve five years after TY | 0 gpd       |
| C = | Fire flow demand                             | 72,000 gpd  |
| D = | Excess Unaccounted for water                 | 0 gpd       |
| E = | Firm Reliable Capacity                       | 0 gpd       |

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                 |
|-----|--|-----------------|
| A = | Peak demand                                  | 163,400 gallons |
| B = | Property needed to serve five years after TY | 0 gallons       |
| C = | Fire flow demand                             | 72,000 gallons  |
| D = | Excess Unaccounted for water                 | 0 gallons       |
| E = | Firm Reliable Capacity                       | 15,120 gallons  |

The above used and useful factor is applicable to the distribution reservoir accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set for this system in Docket No. Docket No. 20160101-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Oakland Shores**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.  
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**



Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No. | (1)<br>Year | (2) SFR Customers |        |         | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6)                     | (9)<br>Annual % Incr. in ERCs |              |
|----------|-------------|-------------------|--------|---------|-------------------------|----------------------------|---------------------------|---|-------------------------------|--------------|
|          |             | Beginning         | Ending | Average |                         |                            |                           |   |                               |              |
| 1        | 2015        | 210               | 211    | 211     | 20,155,370              | 95,750                     | 21,021,570                | 220   |                               |              |
| 2        | 2016        | 211               | 212    | 212     | 22,378,150              | 105,807                    | 24,020,310                | 227   | 3.40%                         |              |
| 3        | 2017        | 212               | 210    | 211     | 21,525,960              | 102,019                    | 23,193,530                | 227   | 0.14%                         |              |
| 4        | 2018        | 210               | 210    | 210     | 23,356,720              | 111,222                    | 25,098,370                | 226   | -0.74%                        |              |
| 5        | 2019        | 210               | 212    | 211     | 23,564,750              | 111,681                    | 25,934,500                | 232   | 2.91%                         |              |
|          |             |                   |        |         |                         |                            |                           | Average Growth Through 5-Year Period (Col. 8) |                               | <u>1.43%</u> |

Regression Analysis per Rule 25-30.431(2)(C)

|                       |             |           |
|-----------------------|-------------|-----------|
|                       | <u>X</u>    | <u>Y</u>  |
| Constant:             | 219.1630417 | 1 220     |
| X Coefficient:        | 2.398357491 | 2 227     |
| R^2:                  | 0.695967316 | 3 227     |
|                       |             | 4 226     |
|                       |             | 5 232     |
|                       |             | 10 243    |
| Five year growth      |             | 11 Ercs   |
| Annual average growth |             | 2.19 Ercs |

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Oakland Shores  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers                   |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning                    | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        |                                     |               |                |                         |                            |                           |                           |                               |
| 2   | 2016        | Not Applicable - water only system. |               |                |                         |                            |                           |                           |                               |
| 3   | 2017        |                                     |               |                |                         |                            |                           |                           |                               |
| 4   | 2018        |                                     |               |                |                         |                            |                           |                           |                               |
| 5   | 2019        |                                     |               |                |                         |                            |                           |                           |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                                     |               |                |                         |                            |                           |                           |                               |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2)(3) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|-----------------------------|--|--------------------------------------|
| Jan-19         | 0.486                                      | 0.481   | 0.000                       | 0.501                  | 0.008                       | -0.028   | -5.8%                                |
| Feb-19         | 0.475                                      | 0.469   | 0.000                       | 0.416                  | 0.008                       | 0.045  | 9.6%                                 |
| Mar-19         | 0.521                                      | 0.510   | 0.000                       | 0.443                  | 0.008                       | 0.059  | 11.6%                                |
| Apr-19         | 0.519                                      | 0.508   | 0.000                       | 0.466                  | 0.008                       | 0.035  | 6.9%                                 |
| May-19         | 0.590                                      | 0.578   | 0.000                       | 0.522                  | 0.008                       | 0.049  | 8.4%                                 |
| Jun-19         | 0.592                                      | 0.580   | 0.000                       | 0.521                  | 0.008                       | 0.051  | 8.7%                                 |
| Jul-19         | 0.556                                      | 0.544   | 0.000                       | 0.490                  | 0.008                       | 0.047  | 8.6%                                 |
| Aug-19         | 0.540                                      | 0.529   | 0.000                       | 0.541                  | 0.008                       | -0.020   | -3.8%                                |
| Sep-19         | 0.527                                      | 0.516   | 0.000                       | 0.438                  | 0.008                       | 0.070  | 13.5%                                |
| Oct-19         | 0.499                                      | 0.489   | 0.000                       | 0.565                  | 0.008                       | -0.084   | -17.2%                               |
| Nov-19         | 0.497                                      | 0.486   | 0.000                       | 0.444                  | 0.008                       | 0.034  | 7.0%                                 |
| Dec-19         | 0.493                                      | 0.483   | 0.000                       | 0.505                  | 0.008                       | -0.030   | -6.2%                                |
| <b>Total</b>   | <b>6.293</b>                               | <b>6.174</b>                                      | <b>0.000</b>                | <b>5.852</b>           | <b>0.095</b>                | <b>0.227</b>                                       | <b>3.7%</b>                          |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)                                | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|------------------------------------|--------|--------|--------|----------------------|-------------------------------------|
|                | Individual Plant Flows             |        |        |        | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
|                | (Name)                             | (Name) | (Name) | (Name) |                      |                                     |
| Jan-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Feb-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Mar-19         | Not Applicable - water only system |        |        |        | 0.000                | 0.000                               |
| Apr-19         |                                    |        |        |        | 0.000                | 0.000                               |
| May-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jun-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Jul-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Aug-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Sep-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Oct-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Nov-19         |                                    |        |        |        | 0.000                | 0.000                               |
| Dec-19         |                                    |        |        |        | 0.000                | 0.000                               |
| <b>Total</b>   | <b>0.000</b>                       |        |        |        | <b>0.000</b>         | <b>0.000</b>                        |

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company:** Utilities, Inc. of Florida - Seminole - Park Ridge  
**Docket No.:** 20200139-WS  
**Test Year Ended:** December 31, 2019

**Schedule F-3**  
**Page 1 of 1**  
**Preparer:** Seidman, F.

**Explanation:** Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

|  | Date                               | GPD     |
|--|------------------------------------|---------|
| <b>1 Plant Capacity</b>  |                                    |         |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day Design per Sanitary Survey | 246,000 |
|  | AADF per Cup                       | 25,753  |
| <b>2 Maximum Day</b>   |                                    |         |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 5/29/2019                          | 29,900  |
| <b>3 Five Day Max. Year</b>  |                                    |         |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 6/11/2019                      | 21,500  |
|  | (2) 6/1/2019                       | 24,100  |
|  | (3) 6/2/2019                       | 26,200  |
|  | (4) 6/3/2019                       | 26,200  |
|  | (5) 6/5/2019                       | 28,600  |
|  | AVERAGE                            | 25,320  |
| <b>4 Average Daily Flow</b>  |                                    |         |
|  | Max Month                          | 19,334  |
|  | Annual                             | 16,915  |
| <b>5 Required Fire Flow</b>  |                                    |         |
|  | None                               |         |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Park Ridge**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-4**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | MONTH | GPD |
|--|-------|-----|
| Not Applicable - water only system   |       |     |
| <b>1. Plant Capacity</b><br><br>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  |       |     |
| <b>2. Average Daily Flow Max Month (a)</b><br><br>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. |       |     |

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

|   |                       |                |
|---|-----------------------|----------------|
| Total well pumping capacity, gpm  |                       | 300 gpm        |
| Firm Reliable well pumping capacity (largest well out), gpm<br>(System has only one well) |                       | 0 gpm          |
| Ground storage capacity, gal.   |                       | 10,000 gallons |
| Usable ground storage (90%), gal.   |                       | 9,000 gallons  |
| Elevated Storage  |                       | 0 gallons      |
| Usable ground storage (100%), gal.  |                       | 0 gallons      |
| Hydropneumatic storage capacity, gal.   |                       | 3,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.                                      |                       | 0 gallons      |
| Total usable storage, gal.  |                       | 9,000 gallons  |
| Maximum day demand, with no incidents   |                       | 29,900 gpd     |
| Peak hour demand = 2x max day/1440  |                       | 42 gpm         |
| Fire flow requirement   |                       | 0 gpd          |
| Unaccounted for water   | 3.67% of water pumped | 621 gpd        |
| Acceptable unaccounted for  | 10.00%                | 1,691 gpd      |
| Excess unaccounted for  |                       | 0 gpd          |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |            |
|-----|--|------------|
| A = | Peak demand                                  | 29,900 gpd |
| B = | Property needed to serve five years after TY | 0 gpd      |
| C = | Fire flow demand                             | 0 gpd      |
| D = | Excess Unaccounted for water                 | 0 gpd      |
| E = | Firm Reliable Capacity                       | 0 gpd      |

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

|     |  |                |
|-----|--|----------------|
| A = | Peak demand                                  | 29,900 gallons |
| B = | Property needed to serve five years after TY | 0 gallons      |
| C = | Fire flow demand                             | 0 gallons      |
| D = | Excess Unaccounted for water                 | 0 gallons      |
| E = | Firm Reliable Capacity                       | 9,000 gallons  |

The above used and useful factor is applicable to the distribution reservoir accounts.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-6  
Page 1 of 1  
Preparer: Seidman, F.**

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

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**Recap Schedules: A-6,A-10,B-14**

**Not Applicable - water only system.**



**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019**

**Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

**Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14**

**Water Distribution System**

**Used & useful was last set for this system in Docket No. Docket No. 20160101-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Park Ridge**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. Docket No. 20160101-WS. All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.**



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Park Ridge  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers                   |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning                    | (3)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        |                                     |               |                |                         |                            |                           |                           |                               |
| 2   | 2016        | Not Applicable - water only system. |               |                |                         |                            |                           |                           |                               |
| 3   | 2017        |                                     |               |                |                         |                            |                           |                           |                               |
| 4   | 2018        |                                     |               |                |                         |                            |                           |                           |                               |
| 5   | 2019        |                                     |               |                |                         |                            |                           |                           |                               |
| Average Growth Through 5-Year Period (Col. 8) |             |                                     |               |                |                         |                            |                           |                           |                               |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-1  
Page 1 of 1  
Preparer: Seidman, F.

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

| Month/<br>Year | (1)<br>Total Gallons<br>Pumped<br>Per MORs | Total Gallons<br>Corrected for<br>Meter Error (1) | (2)<br>Gallons<br>Purchased | (3)<br>Gallons<br>Sold | (4)<br>Other<br>Uses (2) | (5)<br>Unaccounted<br>For Water<br>(1)+(2)-(3)-(4) | (6)<br>%<br>Unaccounted<br>For Water |
|----------------|--|---|-----------------------------|------------------------|--------------------------|--|--------------------------------------|
| Jan-19         | 6.013                                      | 6.073   | -                           | 5.606                  | 0.070                    | 0.397  | 6.5%                                 |
| Feb-19         | 5.576                                      | 5.631   | -                           | 5.148                  | 0.046                    | 0.436  | 7.8%                                 |
| Mar-19         | 6.533                                      | 6.598   | -                           | 6.208                  | 0.119                    | 0.271  | 4.1%                                 |
| Apr-19         | 6.496                                      | 6.560   | -                           | 6.072                  | 0.056                    | 0.433  | 6.6%                                 |
| May-19         | 7.262                                      | 7.346   | -                           | 6.761                  | 0.069                    | 0.516  | 7.0%                                 |
| Jun-19         | 6.456                                      | 6.552   | -                           | 6.127                  | 0.076                    | 0.349  | 5.3%                                 |
| Jul-19         | 6.064                                      | 6.154   | 0.499                       | 6.207                  | 0.069                    | 0.376  | 5.7%                                 |
| Aug-19         | 6.212                                      | 6.304   | -                           | 5.977                  | 0.053                    | 0.274  | 4.3%                                 |
| Sep-19         | 6.408                                      | 6.503   | -                           | 6.079                  | 0.055                    | 0.369  | 5.7%                                 |
| Oct-19         | 6.270                                      | 6.363   | -                           | 5.953                  | 0.091                    | 0.318  | 5.0%                                 |
| Nov-19         | 5.179                                      | 5.256   | 0.893                       | 5.662                  | 0.165                    | 0.322  | 5.2%                                 |
| Dec-19         | 6.146                                      | 6.237   | -                           | 5.783                  | 0.074                    | 0.380  | 6.1%                                 |
| Total          | 74.615                                     | 75.576  | 1.392                       | 71.583                 | 0.943                    | 4.441  | 5.8%                                 |

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

(2) Other Uses includes such uses as line breaks, flushing and water quality testing

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-2  
Page 1 of 1  
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

| Month/<br>Year | (1)          | (2)    | (3)    | (4)    | (5)                  | (6)                                 |
|----------------|--------------|--------|--------|--------|----------------------|-------------------------------------|
|                | (Name)       | (Name) | (Name) | (Name) | Total Plant<br>Flows | Total Purch.<br>Sewage<br>Treatment |
| Jan-19         | 0.000        |        |        |        | 0.000                | 3.924                               |
| Feb-19         | 0.000        |        |        |        | 0.000                | 3.604                               |
| Mar-19         | 0.000        |        |        |        | 0.000                | 4.346                               |
| Apr-19         | 0.000        |        |        |        | 0.000                | 4.250                               |
| May-19         | 0.000        |        |        |        | 0.000                | 4.732                               |
| Jun-19         | 0.000        |        |        |        | 0.000                | 4.289                               |
| Jul-19         | 0.000        |        |        |        | 0.000                | 4.345                               |
| Aug-19         | 0.000        |        |        |        | 0.000                | 4.184                               |
| Sep-19         | 0.000        |        |        |        | 0.000                | 4.255                               |
| Oct-19         | 0.000        |        |        |        | 0.000                | 4.167                               |
| Nov-19         | 0.000        |        |        |        | 0.000                | 3.963                               |
| Dec-19         | 0.000        |        |        |        | 0.000                | 4.048                               |
| <b>Total</b>   | <b>0.000</b> |        |        |        | <b>0.000</b>         | <b>50.108</b>                       |

All sewage treated by City of Sanford

Note: By agreement with Altamonte Springs, WW flow is assumed to be 70% of water sold and billed accordingly. The above flows equal 70% of water sales to WW customers.

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Weathersfield**  
**Docket No.: 20200139-WS**  
**Test Year Ended: December 31, 2019**

**Schedule F-3**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.**

|  | Date                               | GPD                     |
|--|------------------------------------|-------------------------|
| <b>1 Plant Capacity</b>  |                                    |                         |
| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.  | Max Day Design per Sanitary Survey | 864,000                 |
|  | Annual Avg. day per CUP            | 237,014                 |
| <b>2 Maximum Day</b>   |                                    |                         |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.        | 5/28/2019                          | 298,000                 |
| <b>3 Five Day Max. Year</b>  |                                    |                         |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 5/27/2019                      | 272,000                 |
|  | (2) 5/26/2019                      | 273,000                 |
|  | (3) 5/7/2019                       | 276,000                 |
|  | (4) 5/30/2019                      | 289,000                 |
|  | (5) 5/28/2019                      | 298,000                 |
|  | <b>AVERAGE</b>                     | <b>281,600</b>          |
| <b>4 Average Daily Flow</b>  | <b>Max Month</b>                   | <b>236,979</b>          |
|  | <b>Annual</b>                      | <b>207,056</b>          |
| <b>5 Required Fire Flow</b>  | (Mixed residential/commercial)     | * 1,250 gpm for 2 hours |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.                                   |                                    |                         |

\* Land Development Code of Seminole County  
 Single family & duplexes - 600 gpm minimum  
 All others - 1,250 gpm minimum

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield

Schedule F-4

Docket No.: 20200139-WS

Page 1 of 1

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

NOT APPLICABLE - ALL TREATMENT PURCHASED FROM CITY OF SANFORD MONTH GPD

1. Plant Capacity (3MADF)

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

2. Average Daily Flow Max Month

-

3. Average Annual Daily Flow

-

3. Max 3 Month Average Daily Flow (3MADF)

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

(There is no record that this peak month was influenced by any abnormal infiltration)



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

**INPUT INFORMATION:**

|   |                       |                 |
|---|-----------------------|-----------------|
| Total well capacity, gpm                                    |                       | 1,550 gpm       |
| Firm Reliable well pumping capacity (largest well out), gpm |                       | 550 gpm         |
| Ground storage capacity, gal.                               |                       | 100,000 gallons |
| Usable ground storage (90%), gal.                           |                       | 90,000 gallons  |
| Elevated storage  |                       | 0 gallons       |
| Usable elevated storage                                     |                       | 0 gallons       |
| Hydropneumatic storage capacity, gal.                       |                       | 10,000 gallons  |
| Usable hydropneumatic storage capacity (0.00%), gal.        |                       | 0 gallons       |
| Total usable storage, gal.                                  |                       | 90,000 gallons  |
| Maximum day demand  |                       | 298,000 gpd     |
| Peak hour demand = 2 x maximum day/1440                     |                       | 414 gpm         |
| Fire flow requirement                                       | 1250 gpm x 2 hours    | 150,000 gpd     |
| Unaccounted for water                                       | 5.77% of water pumped | 12,167 gpd, avg |
| Acceptable unaccounted for                                  | 10.00%                | 20,706 gpd, avg |
| Excess unaccounted for                                      |                       | 0.0 gpd, avg    |

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Percent Used & Useful = (A + B + C - D)/E x 100%, where:

|     |  |             |
|-----|--|-------------|
|     |  | 56.57%      |
|     | Use:   | 100.00%     |
| A = | Peak demand                                  | 298,000 gpd |
| B = | Property needed to serve five years after TY | 0 gpd       |
| C = | Fire flow demand                             | 150,000 gpd |
| D = | Excess unaccounted for water                 | 0 gpd       |
| E = | Firm Reliable Capacity                       | 792,000 gpd |

In Docket No. 20160101-WS, all WTP facilities, including Weathersfield, were found to be 100% U&U, by stipulation. This system is built out. No significant factors have changed.

The above used & useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:

|     |  |                 |
|-----|--|-----------------|
|     |  | 100.00%         |
| A = | Peak demand                                  | 298,000 gallons |
| B = | Property needed to serve five years after TY | 0 gallons       |
| C = | Fire flow demand                             | 150,000 gallons |
| D = | Excess Unaccounted for water                 | 0 gallons       |
| E = | Firm Reliable Capacity                       | 90,000 gallons  |

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 1 of 2  
Preparer: Seidman, F.

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

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Recap Schedules: A-6,A-10,B-14

| <u>Line No.</u> |  |   |              |
|-----------------|--|---|--------------|
|                 | Not applicable - All sewage treatment purchased from City of Sanford |   |              |
| 1               | (A)  | Used and useful flow (000):                         |              |
| 2               |  | 3MADF - year 2015                                   | -<br>=====   |
| 3               | (B)  | Property needed for post test year period (see F-8) | -<br>-----   |
| 4               | (C)  | Permitted capacity (3MADF)                          | -<br>-----   |
| 5               | (D)  | Used and useful percentage                          | <u>0.00%</u> |
| 6               | (E)  | Non-used and useful percentage                      | <u>0.00%</u> |

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-6  
Page 2 of 2  
Preparer: Seidman, F.

**A. Infiltration allowance, excluding service laterals**

| Main dia.<br>inches | Main length<br>feet                           | miles  | Allowance @ 500           |        |            |
|---------------------|---|--------|---------------------------|--------|------------|
|                     |   |        | gpd/inch-dia./mile<br>gpd | gpy    |            |
| 1                   | 4   |        | 0.000                     | 0      |            |
|                     | 6   |        | 0.000                     | 0      |            |
| 2                   | 8   | 49,930 | 9.456                     | 37,826 |            |
| 3                   | 10  | 0      | 0.000                     | 0      |            |
|                     | 12  |        | 0.000                     | 0      |            |
|                     | 15  |        | 0.000                     | 0      |            |
| 4                   | <b>Total</b>                                  | 49,930 | 9.456                     | 37,826 | 13,806,402 |
| 5                   | <b>Estimated Inflow @ 10% of flows (1.10)</b> |        |                           |        | 7,070,316  |
| 6                   | <b>Allowable I&amp;I</b>                      |        |                           |        | 20,876,718 |

**B. Actual Inflow & Infiltration (I&I)**

7 Wastewater treated 50,108,215

| Water Gallons (not capped) sold to: |            | Estimated<br>returned |            |
|-------------------------------------|------------|-----------------------|------------|
| 8 Residential WW                    | 69,281,202 | 80%                   | 55,424,962 |
| 9 Non-Res. WW                       | 1,421,960  | 90%                   | 1,279,764  |
| 10 Estimated flows returned         | 70,703,162 |                       | 56,704,726 |

12 Estimated I&I (treated less returned) [1.7-1.9] -6,596,510  
 13 Actual less allowable [1.10-1.6] -27,473,228  
 14 Excess, if any [1.10-1.6, if positive] 0  
 15 Excess as percent of wastewater treated 0.00%

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019

Schedule F-7  
Page 1 of 1  
Preparer: Seidman, F.

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

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Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

**Water Distribution System**

Used & useful was last set for this system in Docket No. 20160101-WS.

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Seminole - Weathersfield**

**Schedule F-8**

**Docket No.: 20200139-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2019**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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**Recap Schedules: F-5,F-6,F-7**

**Not applicable. Used & useful was last set for this system in Docket No. 20160101-WS.  
The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning  | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 1,162             | 1,164         | 1,163          | 68,094,273              | 58,551                     | 69,837,603                | 1,193                     |                               |
| 2   | 2016        | 1,164             | 1,163         | 1,164          | 69,502,152              | 59,735                     | 71,705,170                | 1,200                     | 0.64%                         |
| 3   | 2017        | 1,163             | 1,167         | 1,165          | 67,730,265              | 58,138                     | 69,543,685                | 1,196                     | -0.35%                        |
| 4   | 2018        | 1,167             | 1,164         | 1,166          | 69,080,396              | 59,271                     | 70,933,656                | 1,197                     | 0.05%                         |
| 5   | 2019        | 1,164             | 1,168         | 1,166          | 69,402,772              | 59,522                     | 71,387,372                | 1,199                     | 0.22%                         |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |               |                |                         |                            |                           |                           | <u>0.14%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                | <u>X</u>    | <u>Y</u> |
|----------------|-------------|----------|
| Constant:      | 1194.234359 | 1 1,193  |
| X Coefficient: | 0.952283742 | 2 1,200  |
| R^2:           | 0.255985343 | 3 1,196  |
|                |             | 4 1,197  |
|                |             | 5 1,199  |
|                |             | 10 1204  |

Five year growth 4 Ercs  
 Annual average growth 0.88 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 8 Ercs  
 Annual average growth @ 0.14% 1.65 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Weathersfield  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule F-10  
 Page 1 of 1  
 Preparer: Seidman, F.

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

| Line No.                                      | (1)<br>Year | (2) SFR Customers |               |                | (5)<br>SFR Gallons Sold | (6)<br>Gallons/SFR (5)/(4) | (7)<br>Total Gallons Sold | (8)<br>Total ERCs (7)/(6) | (9)<br>Annual % Incr. in ERCs |
|---|-------------|-------------------|---------------|----------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------|
|   |             | (3)<br>Beginning  | (4)<br>Ending | (4)<br>Average |                         |                            |                           |                           |                               |
| 1   | 2015        | 1,160             | 1,160         | 1,160          | 67,975,143              | 58,599                     | 69,509,103                | 1,186                     |                               |
| 2   | 2016        | 1,160             | 1,161         | 1,161          | 69,308,422              | 59,723                     | 70,865,922                | 1,187                     | 0.03%                         |
| 3   | 2017        | 1,161             | 1,165         | 1,163          | 67,582,115              | 58,110                     | 68,920,845                | 1,186                     | -0.05%                        |
| 4   | 2018        | 1,165             | 1,162         | 1,164          | 68,912,826              | 59,229                     | 70,430,306                | 1,189                     | 0.26%                         |
| 5   | 2019        | 1,162             | 1,166         | <u>1,164</u>   | 69,281,202              | 59,520                     | 70,703,162                | 1,188                     | <u>-0.10%</u>                 |
| Average Growth Through 5-Year Period (Col. 8) |             |                   |               |                |                         |                            |                           |                           | <u>0.04%</u>                  |

Regression Analysis per Rule 25-30.431(2)(C)

|                |             |          |          |
|----------------|-------------|----------|----------|
| Constant:      | 1185.370391 | <u>X</u> | <u>Y</u> |
| X Coefficient: | 0.596854944 | 1        | 1,186    |
| R^2:           | 0.513251193 | 2        | 1,187    |
|                |             | 3        | 1,186    |
|                |             | 4        | 1,189    |
|                |             | 5        | 1,188    |
|                |             | 10       | 1191     |

Five year growth 3 Ercs  
 Annual average growth 0.69 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 2 Ercs  
 Annual average growth @ 0.48% 0.43 Ercs

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [X] Final [ ]  
 Historic [X] Projected [ ]

Schedule: A-1 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

| Line No. | (1)<br>Description                | (2)<br>Average Balance<br>Per<br>Books | (3)<br>Utility<br>Adjustments | Ref. | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-----------------------------------|--|-------------------------------|------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service          | 121,858,071                            | (6,169,205)                   | (A)  | 115,688,866                           | A-5, A-3 Int.                    |
| 2        |                                   |  |                               |      |                                       |                                  |
| 3        | Utility Land & Land Rights        | 296,859                                | -                             | (A)  | 296,859                               | A-5                              |
| 4        |                                   |  |                               |      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant     | -                                      |                               | (B)  | -                                     | A-7 Int.                         |
| 6        |                                   |  |                               |      |                                       |                                  |
| 7        | Construction Work in Progress     | 2,628,722                              | (2,628,722)                   | (C)  | -                                     | A-3 Int.                         |
| 8        |                                   |  |                               |      |                                       |                                  |
| 9        | Less: Accumulated Depreciation    | (51,397,784)                           | 4,825,793                     | (D)  | (46,571,991)                          | A-9, A-3 Int.                    |
| 10       |                                   |  |                               |      |                                       |                                  |
| 11       | Less: CIAC                        | (41,304,592)                           |                               | (E)  | (41,304,592)                          | A-12, A-3 Int.                   |
| 12       |                                   |  |                               |      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC  | 20,893,605                             | (850)                         | (E)  | 20,892,755                            | A-14, A-3 Int.                   |
| 14       |                                   |  |                               |      |                                       |                                  |
| 15       | Acquisition Adjustments           | 56,355                                 | (56,355)                      | (F)  | -                                     | -                                |
| 16       |                                   |  |                               |      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments | 192,642                                | (192,642)                     | (F)  | -                                     | -                                |
| 18       |                                   |  |                               |      |                                       |                                  |
| 19       | Advances For Construction         | (36,767)                               | -                             |      | (36,767)                              | A-16                             |
| 20       |                                   |  |                               |      |                                       |                                  |
| 21       | Working Capital Allowance         | -                                      | 1,795,933                     | (G)  | 1,795,933                             | A-17, A-3 Int.                   |
| 22       |                                   |  |                               |      |                                       |                                  |
| 23       | <b>Total Rate Base</b>            | <u>53,187,112</u>                      | <u>(2,426,049)</u>            |      | <u>50,761,063</u>                     |                                  |



Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [X] Final [ ]  
 Historic [X] Projected [ ]

Schedule: A-2 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

| Line No. | (1)<br>Description                  | (2)<br>Average Balance<br>Per<br>Books | (3)<br>Utility<br>Adjustments | Ref. | (4)<br>Adjusted<br>Utility<br>Balance | (5)<br>Supporting<br>Schedule(s) |
|----------|-------------------------------------|--|-------------------------------|------|---------------------------------------|----------------------------------|
| 1        | Utility Plant in Service            | 131,296,074                            | 6,169,205                     | (A)  | 137,465,279                           | A-6, A-3 Int.                    |
| 2        |                                     |  |                               |      |                                       |                                  |
| 3        | Utility Land & Land Rights          | 583,041                                | -                             | (A)  | 583,041                               | A-6, A-3 Int.                    |
| 4        |                                     |  |                               |      |                                       |                                  |
| 5        | Less: Non-Used & Useful Plant (net) |  | (2,465,167)                   | (B)  | (2,465,167)                           | A-7 Int.                         |
| 6        |                                     |  |                               |      |                                       |                                  |
| 7        | Construction Work in Progress       | (605,083)                              | 605,083                       | (C)  | -                                     | A-3 Int.                         |
| 8        |                                     |  |                               |      |                                       |                                  |
| 9        | Less: Accumulated Depreciation      | (57,140,576)                           | (4,115,946)                   | (D)  | (61,256,522)                          | A-10, A-3 Int.                   |
| 10       |                                     |  |                               |      |                                       |                                  |
| 11       | Less: CIAC                          | (44,997,031)                           |                               | (E)  | (44,997,031)                          | A-12, A-3 Int.                   |
| 12       |                                     |  |                               |      |                                       |                                  |
| 13       | Accumulated Amortization of CIAC    | 30,720,963                             | (1,464,628)                   | (E)  | 29,256,335                            | A-14, A-3 Int.                   |
| 14       |                                     |  |                               |      |                                       |                                  |
| 15       | Acquisition Adjustments             | 1,238,784                              | (1,238,784)                   | (F)  | -                                     | -                                |
| 16       |                                     |  |                               |      |                                       |                                  |
| 17       | Accum. Amort. of Acq. Adjustments   | (163,693)                              | 163,693                       | (F)  | -                                     | -                                |
| 18       |                                     |  |                               |      |                                       |                                  |
| 19       | Advances For Construction           | 1,315                                  |                               |      | 1,315                                 | A-16                             |
| 20       |                                     |  |                               |      |                                       |                                  |
| 21       | Working Capital Allowance           | -                                      | 2,351,030                     | (G)  | 2,351,030                             | A-17, A-3 Int.                   |
| 22       |                                     |  |                               |      |                                       |                                  |
| 23       | <b>Total Rate Base</b>              | <b>60,933,793</b>                      | <b>4,487</b>                  |      | <b>60,938,281</b>                     |                                  |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [X] Final [ ]  
 Historic [X] Projected [ ]

Schedule: A-3 (Interim)  
 Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

| Line No. | Description   | Water                     | Wastewater                |
|----------|---|---------------------------|---------------------------|
| 1        | <b>(A) Utility Plant</b>  |                           |                           |
| 2        | <b>(1) Allocations of Common Plant between Systems</b>                                |                           |                           |
| 3        | 340.5 / 390.7 Office Furn & Eqpt  | (4,319,165)               | 4,319,165                 |
| 4        | 341.5 / 391.7 Transportation Eqpt Wtr   | (1,837,766)               | 1,837,766                 |
| 5        | 348.5 / 398.5 Other Plant   | (12,274)                  | 12,274                    |
| 6        | Total Allocations of common Plant between systems                                     | <u>(6,169,205)</u>        | <u>6,169,205</u>          |
| 7        |   |                           |                           |
| 8        | <b>(2) Sandalhaven - to reclass EWD</b>   |                           |                           |
| 9        | 389.1 Intangible Plant  |                           | 2,229,799                 |
| 10       | 398.7 Other Tangible Plant  |                           | (2,229,799)               |
| 11       | Total Reclass of EWD  | <u>-</u>                  | <u>-</u>                  |
| 12       |   |                           |                           |
| 13       | <b>(B) Non-Used &amp; Useful Plant (A-7 Interim)</b>                                  |                           | <u><b>(2,465,167)</b></u> |
| 14       |   |                           |                           |
| 15       | <b>(C) Construction Work in Progress</b>  |                           |                           |
| 16       | <b>To remove from rate base average adjusted construction work in process balance</b> | <u><b>(2,628,722)</b></u> | <u><b>605,083</b></u>     |
| 17       |   |                           |                           |
| 18       | <b>(D) Accumulated Depreciation</b>   |                           |                           |
| 19       | <b>(1) Allocations of Common Plant between Systems</b>                                |                           |                           |
| 20       | 340.5 / 390.7 Office Furn & Eqpt  | (3,549,897)               | 3,549,897                 |
| 21       | 341.5 / 391.7 Transportation Eqpt Wtr   | (1,275,896)               | 1,275,896                 |
| 22       | Total Allocations of common Plant between systems                                     | <u>(4,825,793)</u>        | <u>4,825,793</u>          |
| 23       |   |                           |                           |
| 24       | <b>(2) To correct over-amortization of Sandalhaven intangible plant (EWD) 389.1</b>   |                           |                           |
| 25       | 13 month avg balance, 40 year amortization rate                                       |                           | 759,637                   |
| 26       | Per Books   |                           | (1,469,485)               |
| 27       | Adjustment to AD account 389.1 for over-amortization                                  |                           | <u>(709,847)</u>          |
| 28       |   |                           |                           |
| 29       | Total Adjustments to Accumulated Depreciation   | <u><b>(4,825,793)</b></u> | <u><b>4,115,946</b></u>   |
| 30       |   |                           |                           |
| 31       | <b>(E) Contributions in Aid of Construction / Amortization</b>                        |                           |                           |
| 32       | Adjust overamortization of CIAC   |                           |                           |
| 33       | Lake Placid - Tap Fees  | (850)                     | (33,139)                  |
| 34       | Mid County - General Plant  |                           | (472,697)                 |
| 35       | Sanlando - Pump Structure   |                           | (238,763)                 |
| 36       | Sanlando - Treatment Structure  |                           | (544,745)                 |
| 37       | Sanlando - Gravity Mains  |                           | (175,285)                 |
| 38       |   | <u><b>(850)</b></u>       | <u><b>(1,464,628)</b></u> |
| 39       | <b>(F) Acquisition Adjustments / Accumulated Amortization</b>                         |                           |                           |
| 40       | To remove acquisition Adjustments from Rate Base                                      |                           |                           |
| 41       | Acquisition Adjustments   | (56,355)                  | (1,238,784)               |
| 42       |   |                           |                           |
| 43       | Accum. Amort. of Acq. Adjustments   | (192,642)                 | 163,693                   |
| 44       |   |                           |                           |
| 45       | <b>(G) Working Capital Adjustment Per Schedule A-17</b>                               | 1,744,813                 | 2,303,384                 |
| 46       | 1. Test Year Adjustments for Unamortized Rate Case Expense                            |                           |                           |
| 47       | (a) Unamortized prior rate case expense - TY 13 month balance                         |                           |                           |
| 48       | Currently recovered through surcharges  |                           |                           |
| 49       | Labrador  | 1,009                     | 1,001                     |
| 50       | Sandalhaven   | 0                         | 4,612                     |
| 51       | Sanlando  | 9,942                     | 7,999                     |
| 52       | UIF Marion Order No. PSC-16-0296-PAA-WS   | 1,601                     | 223                       |
| 53       | UIF Seminole Order No. PSC-16-0296-PAA-WS   | 1,359                     | 739                       |
| 54       | UIF Pasco Order No. PSC-16-0505-PAA-WS  | 6,927                     | 3,006                     |
| 55       | (b) Unamortized Generic Docket - 13 TY month balance                                  |                           |                           |
| 56       | Cypress Lakes   | 1,397                     | 1,329                     |
| 57       | Eagle Ridge   | 0                         | 2,821                     |
| 58       | Lake Placid   | 146                       | 148                       |
| 59       | LUSI  | 11,921                    | 3,686                     |
| 60       | Longwood  | 0                         | 1,949                     |
| 61       | Mid-County  | 0                         | 3,762                     |
| 62       | Pennbrooke  | 1,653                     | 1,378                     |
| 63       | Tierra Verde  | 0                         | 2,348                     |
| 64       | UIF Counties  | 7,448                     | 3,231                     |
| 65       | Total Test Year Adjustment for Unamortized Rate Case Expense                          | <u>43,403</u>             | <u>38,231</u>             |
| 66       | 2. To include unamortized average balance of Project Phoenix regulatory asset         |                           |                           |
| 67       | Cypress Lakes   | 3,887                     | 3,568                     |
| 68       | Eagle Ridge   | 0                         | 1,853                     |
| 69       | Lake Placid   | 373                       | 417                       |
| 70       | Pennbrooke  | (603)                     | (483)                     |
| 71       | UIF Counties  | 4,060                     | 4,060                     |
| 72       | Total unamortized average balance of Project Phoenix regulatory asset                 | <u>7,717</u>              | <u>9,415</u>              |
|          | <b>Total Working Capital Allowance</b>  | <u><b>1,795,933</b></u>   | <u><b>2,351,030</b></u>   |

Schedule of Wastewater Plant in Service By Primary Account - Interim  
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-6 (Interim)

Company: Utilities, Inc. of Florida

Page 1 of 4

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2019

Historic [X] Projected [ ]

| Line No. | (1)<br>Account No. and Name                       | (2)<br>Test Year<br>Average Bal. | (3)<br>Adjustments | TOTAL                      |                               | (6)<br>NU&U Final<br>Amount |
|----------|---|----------------------------------|--------------------|----------------------------|-------------------------------|-----------------------------|
|          |   |                                  |                    | (4)<br>Adjusted<br>Average | (5)<br>Non-Used &<br>Useful % |                             |
| 1        | <b>INTANGIBLE PLANT</b>                           |                                  |                    |                            |                               |                             |
| 2        | 351.1 Organization                                | 141,958                          |                    | 141,958                    |                               |                             |
| 3        | 352.1 Franchises                                  | 20,798                           |                    | 20,798                     |                               |                             |
| 4        | 389.1 Other Plant & Misc. Equipment               | -                                | 2,229,799          | 2,229,799                  | (See pgs 2-4)                 | 1,287,932                   |
| 5        | <b>COLLECTION PLANT</b>                           |                                  |                    |                            |                               |                             |
| 6        | 353.2 Land & Land Rights                          | 21,085                           |                    | 21,085                     |                               |                             |
| 7        | 354.2 Structures & Improvements                   | 514,630                          |                    | 514,630                    |                               |                             |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 1,745,461                        |                    | 1,745,461                  |                               |                             |
| 9        | 360.2 Collection Sewers - Force                   | 8,597,704                        |                    | 8,597,704                  |                               |                             |
| 10       | 361.2 Collection Sewers - Gravity                 | 29,724,299                       |                    | 29,724,299                 |                               |                             |
| 11       | 362.2 Special Collecting Structures               | 8,350                            |                    | 8,350                      |                               |                             |
| 12       | 363.2 Services to Customers                       | 2,182,264                        |                    | 2,182,264                  |                               |                             |
| 13       | 364.2 Flow Measuring Devices                      | 723,735                          |                    | 723,735                    |                               |                             |
| 14       | 365.2 Flow Measuring Installations                | 497                              |                    | 497                        |                               |                             |
| 15       | 389.2 Other Plant & Misc. Equipment               | 37,461                           |                    | 37,461                     |                               |                             |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                                  |                    |                            |                               |                             |
| 17       | 353.3 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 18       | 354.3 Structures & Improvements                   | 11,749,857                       |                    | 11,749,857                 |                               |                             |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 285,429                          |                    | 285,429                    |                               |                             |
| 20       | 370.3 Receiving Wells                             | 609,365                          |                    | 609,365                    |                               |                             |
| 21       | 371.3 Pumping Equipment                           | 2,841,519                        |                    | 2,841,519                  |                               |                             |
| 22       | 389.3 Other Plant & Misc. Equipment               | 55,800                           |                    | 55,800                     |                               |                             |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                                  |                    |                            |                               |                             |
| 24       | 353.4 Land & Land Rights                          | 276,248                          |                    | 276,248                    | (See pgs 2-4)                 | 28,577                      |
| 25       | 354.4 Structures & Improvements                   | 17,522,622                       |                    | 17,522,622                 | (See pgs 2-4)                 | 1,973,353                   |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 112,571                          |                    | 112,571                    | (See pgs 2-4)                 | 763                         |
| 27       | 380.4 Treatment & Disposal Equipment              | 12,283,096                       |                    | 12,283,096                 | (See pgs 2-4)                 | 2,366,975                   |
| 28       | 381.4 Plant Sewers                                | 3,415,419                        |                    | 3,415,419                  | (See pgs 2-4)                 | 237,025                     |
| 29       | 382.4 Outfall Sewer Lines                         | 714,554                          |                    | 714,554                    | (See pgs 2-4)                 | 3,487                       |
| 30       | 389.4 Other Plant & Misc. Equipment               | 92,272                           |                    | 92,272                     | (See pgs 2-4)                 | 802                         |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                                  |                    |                            |                               |                             |
| 32       | 353.5 Land & Land Rights                          | 215,470                          |                    | 215,470                    |                               |                             |
| 33       | 354.5 Structures & Improvements                   | 27,206                           |                    | 27,206                     |                               |                             |
| 34       | 355.5 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 35       | 371.5 Pumping Equipment                           | 81,167                           |                    | 81,167                     |                               |                             |
| 36       | 374.5 Reuse Distribution Reservoirs               | 66,816                           |                    | 66,816                     |                               |                             |
| 37       | 380.5 Treatment & Disposal Equipment              | 5,098,162                        |                    | 5,098,162                  |                               |                             |
| 38       | 381.5 Plant Sewers                                | 10,672                           |                    | 10,672                     |                               |                             |
| 39       | 389.5 Other Plant & Misc. Equipment               | 6,364                            |                    | 6,364                      |                               |                             |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                                  |                    |                            |                               |                             |
| 41       | 352.6 Franchises                                  | -                                |                    | -                          |                               |                             |
| 42       | 353.6 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 43       | 354.6 Structures & Improvements                   | 34,799                           |                    | 34,799                     |                               |                             |
| 44       | 355.6 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 45       | 366.6 Reuse Services                              | 880,869                          |                    | 880,869                    |                               |                             |
| 46       | 367.6 Reuse Meters & Meter Installations          | 108,271                          |                    | 108,271                    |                               |                             |
| 47       | 371.6 Pumping Equipment                           | 48,129                           |                    | 48,129                     |                               |                             |
| 48       | 375.6 Reuse Transmission & Distribution System    | 14,850,220                       |                    | 14,850,220                 |                               |                             |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       | 23,660                           |                    | 23,660                     |                               |                             |
| 50       | <b>GENERAL PLANT</b>                              |                                  |                    |                            |                               |                             |
| 51       | 353.7 Land & Land Rights                          | 70,238                           |                    | 70,238                     |                               |                             |
| 52       | 354.7 Structures & Improvements                   | 13,363,322                       |                    | 13,363,322                 |                               |                             |
| 53       | 390.7 Office Furniture & Equipment                | 50,499                           | 4,319,165          | 4,369,664                  |                               |                             |
| 54       | 391.7 Transportation Equipment                    | -                                | 1,837,766          | 1,837,766                  |                               |                             |
| 55       | 392.7 Stores Equipment                            | 3,048                            |                    | 3,048                      |                               |                             |
| 56       | 393.7 Tools, Shop & Garage Equipment              | 284,338                          |                    | 284,338                    |                               |                             |
| 57       | 394.7 Laboratory Equipment                        | 90,886                           |                    | 90,886                     |                               |                             |
| 58       | 395.7 Power Operated Equipment                    | 101,138                          |                    | 101,138                    |                               |                             |
| 59       | 396.7 Communication Equipment                     | 125,813                          |                    | 125,813                    |                               |                             |
| 60       | 397.7 Miscellaneous Equipment                     | 100,045                          |                    | 100,045                    |                               |                             |
| 61       | 398.7 Other Tangible Plant                        | 2,560,989                        | (2,217,525)        | 343,464                    |                               |                             |
| 62       |   |                                  |                    |                            |                               |                             |
| 63       | <b>TOTAL</b>                                      | <b>131,879,115</b>               | <b>6,169,205</b>   | <b>138,048,320</b>         |                               | <b>5,898,914</b>            |

Schedule of Wastewater Plant in Service By Primary Account - Interim  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6 (Interim)  
 Page 2 of 4  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | LABRADOR                |                            |                              | LAKE PLACID             |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          | -                       | 20.06%                     | -                            | 21,665                  | 70.21%                     | 15,211                       |
| 25       | 354.4 Structures & Improvements                   | 1,484,006               | 20.06%                     | 297,692                      | 237,933                 | 70.21%                     | 167,053                      |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 1,031                   | 20.06%                     | 207                          | -                       | 70.21%                     | -                            |
| 27       | 380.4 Treatment & Disposal Equipment              | 726,422                 | 20.06%                     | 145,720                      | 58,183                  | 70.21%                     | 40,850                       |
| 28       | 381.4 Plant Sewers                                | 42,013                  | 20.06%                     | 8,428                        | 382                     | 70.21%                     | 269                          |
| 29       | 382.4 Outfall Sewer Lines                         | 5,778                   | 20.06%                     | 1,159                        | 1,940                   | 70.21%                     | 1,362                        |
| 30       | 389.4 Other Plant & Misc. Equipment               | 1,827                   | 20.06%                     | 367                          | -                       | 70.21%                     | -                            |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>2,261,076</u>        |                            | <u>453,573</u>               | <u>320,103</u>          |                            | <u>224,745</u>               |

Schedule of Wastewater Plant in Service By Primary Account - Interim  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6 (Interim)  
 Page 3 of 4  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | LUSI                    |                            |                              | GOLDEN HILLS/CROWNWOOD  |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          | 19,459                  | 46.46%                     | 9,041                        | 10,080                  | 31.35%                     | 3,160                        |
| 25       | 354.4 Structures & Improvements                   | 3,206,216               | 46.46%                     | 1,489,608                    | 7,056                   | 31.35%                     | 2,212                        |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 907                     | 46.46%                     | 421                          | -                       | 31.35%                     | -                            |
| 27       | 380.4 Treatment & Disposal Equipment              | 4,447,609               | 46.46%                     | 2,066,359                    | 113,879                 | 31.35%                     | 35,701                       |
| 28       | 381.4 Plant Sewers                                | 474,095                 | 46.46%                     | 220,265                      | -                       | 31.35%                     | -                            |
| 29       | 382.4 Outfall Sewer Lines                         | 2,049                   | 46.46%                     | 952                          | -                       | 31.35%                     | -                            |
| 30       | 389.4 Other Plant & Misc. Equipment               | -                       | 46.46%                     | -                            | -                       | 31.35%                     | -                            |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>8,150,334</u>        |                            | <u>3,786,646</u>             | <u>131,014</u>          |                            | <u>41,073</u>                |

Schedule of Wastewater Plant in Service By Primary Account - Interim  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] Projected [ ]

Schedule: A-6 (Interim)  
 Page 4 of 4  
 Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | MID COUNTY              |                            |                              | SANDALHAVEN             |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              | 2,229,799               | 57.76%                     | 1,287,932                    |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          | 18,403                  | 6.33%                      | 1,165                        |                         |                            |                              |
| 25       | 354.4 Structures & Improvements                   | 265,218                 | 6.33%                      | 16,788                       |                         |                            |                              |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 2,140                   | 6.33%                      | 135                          |                         |                            |                              |
| 27       | 380.4 Treatment & Disposal Equipment              | 1,237,675               | 6.33%                      | 78,345                       |                         |                            |                              |
| 28       | 381.4 Plant Sewers                                | 127,376                 | 6.33%                      | 8,063                        |                         |                            |                              |
| 29       | 382.4 Outfall Sewer Lines                         | 222                     | 6.33%                      | 14                           |                         |                            |                              |
| 30       | 389.4 Other Plant & Misc. Equipment               | 6,874                   | 6.33%                      | 435                          |                         |                            |                              |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>1,657,907</u>        |                            | <u>104,945</u>               | <u>2,229,799</u>        |                            | <u>1,287,932</u>             |

Non-Used and Useful Plant - Summary - Interim

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019

Schedule: A-7 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional

|             | TOTAL                            | LABRADOR         | LAKE PLACID     | LUSI            | GOLDEN HILLS-CROWNWOOD | MID COUNTY      | SANDHAVEN       |                |
|-------------|----------------------------------|------------------|-----------------|-----------------|------------------------|-----------------|-----------------|----------------|
| (1)         | (2)                              | (3)              | (4)             | (5)             | (6)                    | (7)             | (8)             |                |
| Line No.    | Average Balance                  | Average Balance  | Average Balance | Average Balance | Average Balance        | Average Balance | Average Balance |                |
| Description |                                  |                  |                 |                 |                        |                 |                 |                |
| 1           | WASTEWATER                       |                  |                 |                 |                        |                 |                 |                |
| 2           |                                  |                  |                 |                 |                        |                 |                 |                |
| 3           | Plant in Service                 | 5,870,337        | 453,573         | 209,534         | 3,777,605              | 37,913          | 103,780         | 1,287,932      |
| 4           |                                  |                  |                 |                 |                        |                 |                 |                |
| 5           | Land                             | 28,577           | -               | 15,211          | 9,041                  | 3,160           | 1,165           | -              |
| 6           |                                  |                  |                 |                 |                        |                 |                 |                |
| 7           | Accumulated Depreciation         | (2,389,367)      | (211,911)       | (162,060)       | (1,501,615)            | (26,754)        | (67,985)        | (419,042)      |
| 8           |                                  |                  |                 |                 |                        |                 |                 |                |
| 9           | CIAC                             | (1,225,125)      | -               | -               | (387,441)              | (2,257)         | (58,344)        | (777,083)      |
| 10          |                                  |                  |                 |                 |                        |                 |                 |                |
| 11          | Accumulated Amortization of CIAC | 180,745          | -               | -               | 42,133                 | 782             | 25,583          | 112,247        |
| 12          |                                  |                  |                 |                 |                        |                 |                 |                |
| 13          | Advances for Construction        |                  |                 |                 |                        |                 |                 |                |
| 14          |                                  |                  |                 |                 |                        |                 |                 |                |
| 15          | Other (Explain)                  |                  |                 |                 |                        |                 |                 |                |
| 16          |                                  |                  |                 |                 |                        |                 |                 |                |
| 17          | <b>Total</b>                     | <b>2,465,167</b> | <b>241,662</b>  | <b>62,685</b>   | <b>1,939,723</b>       | <b>12,844</b>   | <b>4,199</b>    | <b>204,054</b> |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16  
 Recap Schedules: A-1, A-2

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-10 (Interim)  
Page 1 of 4  
Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | (2)<br>Test Year<br>Average Bal. | (3)<br>Adjustments | TOTAL                      |                               |                             |
|----------|---|----------------------------------|--------------------|----------------------------|-------------------------------|-----------------------------|
|          |   |                                  |                    | (4)<br>Adjusted<br>Average | (5)<br>Non-Used &<br>Useful % | (6)<br>NU&U Final<br>Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                                  |                    |                            |                               |                             |
| 2        | 351.1 Organization                                | 7,575                            |                    | 7,575                      |                               |                             |
| 3        | 352.1 Franchises                                  | 15,258                           |                    | 15,258                     |                               |                             |
| 4        | 389.1 Other Plant & Misc. Equipment               | 1,476,276                        | (709,847)          | 766,429                    | (See pgs 2-4)                 | 419,042                     |
| 5        | <b>COLLECTION PLANT</b>                           |                                  |                    |                            |                               |                             |
| 6        | 353.2 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 7        | 354.2 Structures & Improvements                   | 1,395,070                        |                    | 1,395,070                  |                               |                             |
| 8        | 355.2 Power Generation Equipment - Collection Plt | 158,020                          |                    | 158,020                    |                               |                             |
| 9        | 360.2 Collection Sewers - Force                   | 3,161,434                        |                    | 3,161,434                  |                               |                             |
| 10       | 361.2 Collection Sewers - Gravity                 | 14,570,756                       |                    | 14,570,756                 |                               |                             |
| 11       | 362.2 Special Collecting Structures               | (4,434)                          |                    | (4,434)                    |                               |                             |
| 12       | 363.2 Services to Customers                       | 893,949                          |                    | 893,949                    |                               |                             |
| 13       | 364.2 Flow Measuring Devices                      | 433,077                          |                    | 433,077                    |                               |                             |
| 14       | 365.2 Flow Measuring Installations                | 106                              |                    | 106                        |                               |                             |
| 15       | 389.2 Other Plant & Misc. Equipment               | 19,586                           |                    | 19,586                     |                               |                             |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                                  |                    |                            |                               |                             |
| 17       | 353.3 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 18       | 354.3 Structures & Improvements                   | 6,766,575                        |                    | 6,766,575                  |                               |                             |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    | 5,725                            |                    | 5,725                      |                               |                             |
| 20       | 370.3 Receiving Wells                             | 272,703                          |                    | 272,703                    |                               |                             |
| 21       | 371.3 Pumping Equipment                           | 77,762                           |                    | 77,762                     |                               |                             |
| 22       | 389.3 Other Plant & Misc. Equipment               | 31,129                           |                    | 31,129                     |                               |                             |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                                  |                    |                            |                               |                             |
| 24       | 353.4 Land & Land Rights                          |                                  |                    |                            |                               |                             |
| 25       | 354.4 Structures & Improvements                   | 9,781,224                        |                    | 9,781,224                  | (See pgs 2-4)                 | 904,878                     |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 53,583                           |                    | 53,583                     | (See pgs 2-4)                 | 225                         |
| 27       | 380.4 Treatment & Disposal Equipment              | 6,419,226                        |                    | 6,419,226                  | (See pgs 2-4)                 | 1,080,518                   |
| 28       | 381.4 Plant Sewers                                | 110,871                          |                    | 110,871                    | (See pgs 2-4)                 | (17,662)                    |
| 29       | 382.4 Outfall Sewer Lines                         | 784,312                          |                    | 784,312                    | (See pgs 2-4)                 | 2,087                       |
| 30       | 389.4 Other Plant & Misc. Equipment               | 3,951                            |                    | 3,951                      | (See pgs 2-4)                 | 279                         |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                                  |                    |                            |                               |                             |
| 32       | 353.5 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 33       | 354.5 Structures & Improvements                   | (3,512)                          |                    | (3,512)                    |                               |                             |
| 34       | 355.5 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 35       | 371.5 Pumping Equipment                           | (39,492)                         |                    | (39,492)                   |                               |                             |
| 36       | 374.5 Reuse Distribution Reservoirs               | 11,843                           |                    | 11,843                     |                               |                             |
| 37       | 380.5 Treatment & Disposal Equipment              | 2,695,046                        |                    | 2,695,046                  |                               |                             |
| 38       | 381.5 Plant Sewers                                | 1,864                            |                    | 1,864                      |                               |                             |
| 39       | 389.5 Other Plant & Misc. Equipment               | 3,918                            |                    | 3,918                      |                               |                             |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                                  |                    |                            |                               |                             |
| 41       | 352.6 Franchises                                  | -                                |                    | -                          |                               |                             |
| 42       | 353.6 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 43       | 354.6 Structures & Improvements                   | 10,407                           |                    | 10,407                     |                               |                             |
| 44       | 355.6 Power Generation Equipment                  | -                                |                    | -                          |                               |                             |
| 45       | 366.6 Reuse Services                              | 116,762                          |                    | 116,762                    |                               |                             |
| 46       | 367.6 Reuse Meters & Meter Installations          | 26,110                           |                    | 26,110                     |                               |                             |
| 47       | 371.6 Pumping Equipment                           | (1,116)                          |                    | (1,116)                    |                               |                             |
| 48       | 375.6 Reuse Transmission & Distribution System    | 4,065,723                        |                    | 4,065,723                  |                               |                             |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       | 12,707                           |                    | 12,707                     |                               |                             |
| 50       | <b>GENERAL PLANT</b>                              |                                  |                    |                            |                               |                             |
| 51       | 353.7 Land & Land Rights                          | -                                |                    | -                          |                               |                             |
| 52       | 354.7 Structures & Improvements                   | 3,114,428                        |                    | 3,114,428                  |                               |                             |
| 53       | 390.7 Office Furniture & Equipment                | 104,940                          | 3,549,897          | 3,654,837                  |                               |                             |
| 54       | 391.7 Transportation Equipment                    | -                                | 1,275,896          | 1,275,896                  |                               |                             |
| 55       | 392.7 Stores Equipment                            | 426                              |                    | 426                        |                               |                             |
| 56       | 393.7 Tools, Shop & Garage Equipment              | 304,582                          |                    | 304,582                    |                               |                             |
| 57       | 394.7 Laboratory Equipment                        | 35,740                           |                    | 35,740                     |                               |                             |
| 58       | 395.7 Power Operated Equipment                    | (4,334)                          |                    | (4,334)                    |                               |                             |
| 59       | 396.7 Communication Equipment                     | 123,178                          |                    | 123,178                    |                               |                             |
| 60       | 397.7 Miscellaneous Equipment                     | 80,240                           |                    | 80,240                     |                               |                             |
| 61       | 398.7 Other Tangible Plant                        | 47,382                           |                    | 47,382                     |                               |                             |
| 62       |   |                                  |                    |                            |                               |                             |
| 63       | <b>TOTAL</b>                                      | <u>57,140,576</u>                | <u>4,115,946</u>   | <u>61,256,522</u>          | N/A                           | <u>2,389,367</u>            |



Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-10 (Interim)  
Page 2 of 4  
Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | LABRADOR                |                            |                              | LAKE PLACID             |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 25       | 354.4 Structures & Improvements                   | 641,544                 | 20.06%                     | 128,694                      | 188,191                 | 70.21%                     | 132,129                      |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | (162)                   | 20.06%                     | (33)                         | -                       | 70.21%                     | -                            |
| 27       | 380.4 Treatment & Disposal Equipment              | 430,919                 | 20.06%                     | 86,442                       | 40,411                  | 70.21%                     | 28,373                       |
| 28       | 381.4 Plant Sewers                                | (17,410)                | 20.06%                     | (3,492)                      | (118)                   | 70.21%                     | (83)                         |
| 29       | 382.4 Outfall Sewer Lines                         | 1,059                   | 20.06%                     | 212                          | 2,337                   | 70.21%                     | 1,641                        |
| 30       | 389.4 Other Plant & Misc. Equipment               | 441                     | 20.06%                     | 88                           |                         | 70.21%                     | -                            |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>1,056,391</u>        |                            | <u>211,911</u>               | <u>230,822</u>          |                            | <u>162,060</u>               |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-10 (Interim)  
Page 3 of 4  
Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | LUSI                    |                            |                              | GOLDEN HILLS/CROWNWOOD  |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 25       | 354.4 Structures & Improvements                   | 1,383,920               | 46.46%                     | 642,969                      | (774)                   | 31.35%                     | (243)                        |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 503                     | 46.46%                     | 234                          | -                       | 31.35%                     | -                            |
| 27       | 380.4 Treatment & Disposal Equipment              | 1,870,781               | 46.46%                     | 869,165                      | 86,114                  | 31.35%                     | 26,997                       |
| 28       | 381.4 Plant Sewers                                | (23,708)                | 46.46%                     | (11,015)                     | -                       | 31.35%                     | -                            |
| 29       | 382.4 Outfall Sewer Lines                         | 565                     | 46.46%                     | 262                          | -                       | 31.35%                     | -                            |
| 30       | 389.4 Other Plant & Misc. Equipment               | -                       | 46.46%                     | -                            | -                       | 31.35%                     | -                            |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>3,232,061</u>        |                            | <u>1,501,615</u>             | <u>85,340</u>           |                            | <u>26,754</u>                |

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Historic [X] Projected [ ]

Schedule: A-10 (Interim)  
Page 4 of 4  
Preparer: Deborah D. Swain

| Line No. | (1)<br>Account No. and Name                       | MID COUNTY              |                            |                              | SANDALHAVEN             |                            |                              |
|----------|---|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|
|          |   | (2)<br>Adjusted Average | (3)<br>Non-Used & Useful % | (4)<br>NU&U Test Year Amount | (5)<br>Adjusted Average | (6)<br>Non-Used & Useful % | (7)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 2        | 351.1 Organization                                |                         |                            |                              |                         |                            |                              |
| 3        | 352.1 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 4        | 389.1 Other Plant & Misc. Equipment               |                         |                            |                              | 725,489                 | 57.76%                     | 419,042                      |
| 5        | <b>COLLECTION PLANT</b>                           |                         |                            |                              |                         |                            |                              |
| 6        | 353.2 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 7        | 354.2 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 8        | 355.2 Power Generation Equipment - Collection Plt |                         |                            |                              |                         |                            |                              |
| 9        | 360.2 Collection Sewers - Force                   |                         |                            |                              |                         |                            |                              |
| 10       | 361.2 Collection Sewers - Gravity                 |                         |                            |                              |                         |                            |                              |
| 11       | 362.2 Special Collecting Structures               |                         |                            |                              |                         |                            |                              |
| 12       | 363.2 Services to Customers                       |                         |                            |                              |                         |                            |                              |
| 13       | 364.2 Flow Measuring Devices                      |                         |                            |                              |                         |                            |                              |
| 14       | 365.2 Flow Measuring Installations                |                         |                            |                              |                         |                            |                              |
| 15       | 389.2 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 16       | <b>SYSTEM PUMPING PLANT</b>                       |                         |                            |                              |                         |                            |                              |
| 17       | 353.3 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 18       | 354.3 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 19       | 355.3 Power Generation Equipment - Pumping Plt    |                         |                            |                              |                         |                            |                              |
| 20       | 370.3 Receiving Wells                             |                         |                            |                              |                         |                            |                              |
| 21       | 371.3 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 22       | 389.3 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 23       | <b>TREATMENT AND DISPOSAL PLANT</b>               |                         |                            |                              |                         |                            |                              |
| 24       | 353.4 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 25       | 354.4 Structures & Improvements                   | 20,990                  | 6.33%                      | 1,329                        |                         |                            |                              |
| 26       | 355.4 Power Generation Equipment - Treatment Plt  | 372                     | 6.33%                      | 24                           |                         |                            |                              |
| 27       | 380.4 Treatment & Disposal Equipment              | 1,098,591               | 6.33%                      | 69,541                       |                         |                            |                              |
| 28       | 381.4 Plant Sewers                                | (48,531)                | 6.33%                      | (3,072)                      |                         |                            |                              |
| 29       | 382.4 Outfall Sewer Lines                         | (448)                   | 6.33%                      | (28)                         |                         |                            |                              |
| 30       | 389.4 Other Plant & Misc. Equipment               | 3,012                   | 6.33%                      | 191                          |                         |                            |                              |
| 31       | <b>RECLAIMED WATER TREATMENT PLANT</b>            |                         |                            |                              |                         |                            |                              |
| 32       | 353.5 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 33       | 354.5 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 34       | 355.5 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 35       | 371.5 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 36       | 374.5 Reuse Distribution Reservoirs               |                         |                            |                              |                         |                            |                              |
| 37       | 380.5 Treatment & Disposal Equipment              |                         |                            |                              |                         |                            |                              |
| 38       | 381.5 Plant Sewers                                |                         |                            |                              |                         |                            |                              |
| 39       | 389.5 Other Plant & Misc. Equipment               |                         |                            |                              |                         |                            |                              |
| 40       | <b>RECLAIMED WATER DISTRIBUTION PLANT</b>         |                         |                            |                              |                         |                            |                              |
| 41       | 352.6 Franchises                                  |                         |                            |                              |                         |                            |                              |
| 42       | 353.6 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 43       | 354.6 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 44       | 355.6 Power Generation Equipment                  |                         |                            |                              |                         |                            |                              |
| 45       | 366.6 Reuse Services                              |                         |                            |                              |                         |                            |                              |
| 46       | 367.6 Reuse Meters & Meter Installations          |                         |                            |                              |                         |                            |                              |
| 47       | 371.6 Pumping Equipment                           |                         |                            |                              |                         |                            |                              |
| 48       | 375.6 Reuse Transmission & Distribution System    |                         |                            |                              |                         |                            |                              |
| 49       | 389.6 Other Plant & Miscellaneous Equipment       |                         |                            |                              |                         |                            |                              |
| 50       | <b>GENERAL PLANT</b>                              |                         |                            |                              |                         |                            |                              |
| 51       | 353.7 Land & Land Rights                          |                         |                            |                              |                         |                            |                              |
| 52       | 354.7 Structures & Improvements                   |                         |                            |                              |                         |                            |                              |
| 53       | 390.7 Office Furniture & Equipment                |                         |                            |                              |                         |                            |                              |
| 54       | 391.7 Transportation Equipment                    |                         |                            |                              |                         |                            |                              |
| 55       | 392.7 Stores Equipment                            |                         |                            |                              |                         |                            |                              |
| 56       | 393.7 Tools, Shop & Garage Equipment              |                         |                            |                              |                         |                            |                              |
| 57       | 394.7 Laboratory Equipment                        |                         |                            |                              |                         |                            |                              |
| 58       | 395.7 Power Operated Equipment                    |                         |                            |                              |                         |                            |                              |
| 59       | 396.7 Communication Equipment                     |                         |                            |                              |                         |                            |                              |
| 60       | 397.7 Miscellaneous Equipment                     |                         |                            |                              |                         |                            |                              |
| 61       | 398.7 Other Tangible Plant                        |                         |                            |                              |                         |                            |                              |
| 62       |   |                         |                            |                              |                         |                            |                              |
| 63       | <b>TOTAL</b>                                      | <u>1,073,986</u>        |                            | <u>67,985</u>                | <u>725,489</u>          |                            | <u>419,042</u>               |

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-12 (Interim)  
 Page 1 of 3  
 Preparer: Deborah D. Swain

Explanation: Provide the average CIAC balance by account.

| (1)      | TOTAL                      |                       |             |                   |                             | LABRADOR                  |                  |                             |                           |
|----------|----------------------------|-----------------------|-------------|-------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|
|          | (2)                        | (3)                   | (4)         | (5)               | (6)                         | (7)                       | (8)              | (9)                         |                           |
| Line No. | Description                | Test Year Average Bal | Adjustments | Adjusted Average  | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |
| 1        | WASTEWATER                 |                       |             |                   |                             |                           |                  |                             |                           |
| 2        |                            |                       |             |                   |                             |                           |                  |                             |                           |
| 3        | Cash Contributions         |                       |             |                   |                             |                           |                  |                             |                           |
| 4        | Plant Capacity Fees        | 2,608,087             |             | 2,608,087         | (See pgs 2-3)               | 1,173,004                 |                  |                             | -                         |
| 5        | Line/Main Extension Fees   | 752,180               |             | 752,180           |                             | -                         |                  |                             |                           |
| 6        | Tap Fees                   | 3,593,499             |             | 3,593,499         | (See pgs 2-3)               | 35,428                    |                  |                             |                           |
| 7        | Other Fees                 | 3,939,065             |             | 3,939,065         |                             | -                         |                  |                             |                           |
| 8        |                            |                       |             |                   |                             |                           |                  |                             |                           |
| 9        | Contributed Property       |                       |             |                   |                             |                           |                  |                             |                           |
| 10       | Contributed Lines          | 17,431,197            |             | 17,431,197        |                             | -                         |                  |                             |                           |
| 11       | Wastewater Treatment Plant | 8,945,376             |             | 8,945,376         | (See pgs 2-3)               | 16,693                    |                  |                             | -                         |
| 12       | Other Contributed Plant    | 7,727,627             |             | 7,727,627         |                             | -                         |                  |                             |                           |
| 13       |                            |                       |             |                   |                             |                           |                  |                             |                           |
| 14       |                            |                       |             |                   |                             |                           |                  |                             |                           |
| 15       | <b>Total</b>               | <b>44,997,031</b>     | <b>-</b>    | <b>44,997,031</b> |                             | <b>1,225,125</b>          | <b>-</b>         |                             | <b>-</b>                  |

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-14 (Interim)  
 Page 1 of 3  
 Preparer: Deborah D. Swain

Explanation: Provide the average amortization of CIAC balance by account.

| (1)      | TOTAL                      |                       |                    |                   |                             | LABRADOR                  |                  |                             |                           |
|----------|----------------------------|-----------------------|--------------------|-------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|
|          | (2)                        | (3)                   | (4)                | (5)               | (6)                         | (7)                       | (8)              | (9)                         |                           |
| Line No. | Description                | Test Year Average Bal | Adjustments        | Adjusted Average  | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |
| 1        | WASTEWATER                 |                       |                    |                   |                             |                           |                  |                             |                           |
| 2        |                            |                       |                    |                   |                             |                           |                  |                             |                           |
| 3        | Cash Contributions         |                       |                    |                   |                             |                           |                  |                             |                           |
| 4        | Plant Capacity Fees        | 348,602               |                    | 348,602           | (See pgs 2-3)               | 155,713                   |                  |                             | -                         |
| 5        | Line/Main Extension Fees   | 15,874                |                    | 15,874            |                             | -                         |                  |                             |                           |
| 6        | Tap Fees                   | 1,876,423             | (33,139)           | 1,843,284         | (See pgs 2-3)               | 11,546                    |                  |                             |                           |
| 7        | Other Fees                 | 740,425               |                    | 740,425           |                             | -                         |                  |                             |                           |
| 8        |                            |                       |                    |                   |                             |                           |                  |                             |                           |
| 9        | Contributed Property       |                       |                    |                   |                             |                           |                  |                             |                           |
| 10       | Contributed Lines          | 12,024,089            | (175,285)          | 11,848,804        |                             | -                         |                  |                             |                           |
| 11       | Wastewater Treatment Plant | 8,224,513             | (544,745)          | 7,679,769         |                             | 13,486                    |                  |                             | -                         |
| 12       | Other Contributed Plant    | 7,491,037             | (711,460)          | 6,779,577         |                             | -                         |                  |                             |                           |
| 13       |                            |                       |                    |                   |                             |                           |                  |                             |                           |
| 14       |                            |                       |                    |                   |                             |                           |                  |                             |                           |
| 15       | <b>Total</b>               | <b>30,720,963</b>     | <b>(1,464,628)</b> | <b>29,256,335</b> |                             | <b>180,745</b>            | <b>-</b>         |                             | <b>-</b>                  |

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-12 (Interim)  
 Page 2 of 3  
 Preparer: Deborah D. Swain

| (1)      | LAKE PLACID                |                  |                             | LUSI                      |                   |                             | GOLDEN HILLS/CROWNWOOD    |                  |                             |                           |
|----------|----------------------------|------------------|-----------------------------|---------------------------|-------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|
|          | (2)                        | (3)              | (4)                         | (5)                       | (6)               | (7)                         | (8)                       | (9)              | (10)                        |                           |
| Line No. | Description                | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average  | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |
| 1        | WASTEWATER                 |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 2        |                            |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 3        | Cash Contributions         |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 4        | Plant Capacity Fees        |                  |                             |                           | 833,923           | 46.46%                      | 387,441                   |                  |                             |                           |
| 5        | Line/Main Extension Fees   |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 6        | Tap Fees                   | 78,805           |                             | -                         | 1,091,802         |                             |                           | 7,200            | 31.35%                      | 2,257                     |
| 7        | Other Fees                 |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 8        |                            |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 9        | Contributed Property       |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 10       | Contributed Lines          | 215,902          |                             |                           | 8,435,029         |                             |                           |                  |                             |                           |
| 11       | Wastewater Treatment Plant | 41,382           |                             |                           | 2,590,152         |                             | -                         |                  |                             |                           |
| 12       | Other Contributed Plant    |                  |                             |                           | 2,168,839         |                             |                           |                  |                             |                           |
| 13       |                            |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 14       |                            |                  |                             |                           |                   |                             |                           |                  |                             |                           |
| 15       | <b>Total</b>               | <u>336,089</u>   |                             | <u>-</u>                  | <u>15,119,745</u> |                             | <u>387,441</u>            | <u>7,200</u>     |                             | <u>2,257</u>              |

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-14 (Interim)  
 Page 2 of 3  
 Preparer: Deborah D. Swain

| (1)      | LAKE PLACID                |                  |                             | LUSI                      |                  |                             | GOLDEN HILLS/CROWNWOOD    |                  |                             |                           |
|----------|----------------------------|------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|
|          | (2)                        | (3)              | (4)                         | (5)                       | (6)              | (7)                         | (8)                       | (9)              | (10)                        |                           |
| Line No. | Description                | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |
| 1        | WASTEWATER                 |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 2        |                            |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 3        | Cash Contributions         |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 4        | Plant Capacity Fees        |                  |                             |                           | 90,687           | 46.46%                      | 42,133                    |                  |                             |                           |
| 5        | Line/Main Extension Fees   |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 6        | Tap Fees                   | 111,944          |                             | -                         | 818,706          |                             |                           | 2,496            | 31.35%                      | 782                       |
| 7        | Other Fees                 |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 8        |                            |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 9        | Contributed Property       |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 10       | Contributed Lines          | 84,057           |                             |                           | 2,690,861        |                             |                           |                  |                             |                           |
| 11       | Wastewater Treatment Plant | 24,650           |                             |                           | 1,094,585        |                             | -                         |                  |                             |                           |
| 12       | Other Contributed Plant    |                  |                             |                           | 502,925          |                             |                           |                  |                             |                           |
| 13       |                            |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 14       |                            |                  |                             |                           |                  |                             |                           |                  |                             |                           |
| 15       | <b>Total</b>               | <u>220,651</u>   |                             | <u>-</u>                  | <u>5,197,764</u> |                             | <u>42,133</u>             | <u>2,496</u>     |                             | <u>782</u>                |

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-12 (Interim)  
 Page 3 of 3  
 Preparer: Deborah D. Swain

| (1)      | MIDCOUNTY                   |                             |                           | SANDLHAVEN       |                             |                           |                |
|----------|-----------------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|----------------|
|          | (2)                         | (3)                         | (4)                       | (5)              | (6)                         | (7)                       |                |
| Line No. | Adjusted Average            | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |                |
| 1        | <b>WASTEWATER</b>           |                             |                           |                  |                             |                           |                |
| 2        |                             |                             |                           |                  |                             |                           |                |
| 3        | <b>Cash Contributions</b>   |                             |                           |                  |                             |                           |                |
| 4        | Plant Capacity Fees         | 232,069                     | 6.33%                     | 14,690           | 1,334,614                   | 57.76%                    | 770,873        |
| 5        | Line/Main Extension Fees    | 693,559                     |                           |                  |                             |                           |                |
| 6        | Tap Fees                    | 425,917                     | 6.33%                     | 26,961           | 10,751                      | 57.76%                    | 6,210          |
| 7        | Other Fees                  |                             |                           |                  |                             |                           |                |
| 8        |                             |                             |                           |                  |                             |                           |                |
| 9        | <b>Contributed Property</b> |                             |                           |                  |                             |                           |                |
| 10       | Contributed Lines           |                             |                           |                  | 474,697                     |                           |                |
| 11       | Wastewater Treatment Plant  | 263,717                     | 6.33%                     | 16,693           |                             |                           |                |
| 12       | Other Contributed Plant     | 1,650,707                   |                           |                  | 438,634                     |                           |                |
| 13       |                             |                             |                           |                  |                             |                           |                |
| 14       |                             |                             |                           |                  |                             |                           |                |
| 15       | <b>Total</b>                | <u>3,265,969</u>            |                           | <u>58,344</u>    | <u>2,258,696</u>            |                           | <u>777,083</u> |

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: A-14 (Interim)  
 Page 3 of 3  
 Preparer: Deborah D. Swain

| (1)      | MIDCOUNTY                   |                             |                           | SANDLHAVEN       |                             |                           |                |
|----------|-----------------------------|-----------------------------|---------------------------|------------------|-----------------------------|---------------------------|----------------|
|          | (2)                         | (3)                         | (4)                       | (5)              | (6)                         | (7)                       |                |
| Line No. | Adjusted Average            | Non-Used & Useful % Interim | Non-Used & Amount Interim | Adjusted Average | Non-Used & Useful % Interim | Non-Used & Amount Interim |                |
| 1        | <b>WASTEWATER</b>           |                             |                           |                  |                             |                           |                |
| 2        |                             |                             |                           |                  |                             |                           |                |
| 3        | <b>Cash Contributions</b>   |                             |                           |                  |                             |                           |                |
| 4        | Plant Capacity Fees         | 24,519                      | 6.33%                     | 1,552            | 193,954                     | 57.76%                    | 112,028        |
| 5        | Line/Main Extension Fees    | 257,242                     |                           |                  |                             |                           |                |
| 6        | Tap Fees                    | 166,588                     | 6.33%                     | 10,545           | 379                         | 57.76%                    | 219            |
| 7        | Other Fees                  |                             |                           |                  |                             |                           |                |
| 8        |                             |                             |                           |                  |                             |                           |                |
| 9        | <b>Contributed Property</b> |                             |                           |                  |                             |                           |                |
| 10       | Contributed Lines           |                             |                           |                  | 195,942                     |                           |                |
| 11       | Wastewater Treatment Plant  | 213,055                     | 6.33%                     | 13,486           | 266,177                     |                           |                |
| 12       | Other Contributed Plant     | 2,092,380                   |                           |                  | 259,283                     |                           |                |
| 13       |                             |                             |                           |                  |                             |                           |                |
| 14       |                             |                             |                           |                  |                             |                           |                |
| 15       | <b>Total</b>                | <u>2,753,784</u>            |                           | <u>25,583</u>    | <u>915,735</u>              |                           | <u>112,247</u> |

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [X] Final [ ]  
 Historic [X] or Projected [ ]

Schedule: B-1 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. Swain

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

| Line No. | (1)<br>Description                      | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|---|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | <b>OPERATING REVENUES</b>               | 16,396,327               | 196,197                              | 16,592,524                        | 624,643                             | (A) 17,217,167                   | B-4, B-3 Int.                 |
| 2        |   |                          |                                      |                                   |                                     |                                  |                               |
| 3        | <b>Operation &amp; Maintenance</b>      | 8,659,460                | (75,710)                             | 8,583,750                         |                                     | (B) 8,583,750                    | B-5, B-3 Int.                 |
| 4        |   |                          |                                      |                                   |                                     |                                  |                               |
| 5        | <b>Depreciation, net of CIAC Amort.</b> | 2,885,066                | (45,620)                             | 2,839,446                         |                                     | (C) 2,839,446                    | B-13, B-3 Int.                |
| 6        |   |                          |                                      |                                   |                                     |                                  |                               |
| 7        | <b>Amortization</b>                     | -                        | 50,263                               | 50,263                            |                                     | (D) 50,263                       |                               |
| 8        |   |                          |                                      |                                   |                                     |                                  |                               |
| 9        | <b>Taxes Other Than Income</b>          | 1,653,481                | 67                                   | 1,653,548                         | 28,109                              | (E) 1,681,657                    | B-15, B-3 Int.                |
| 10       |   |                          |                                      |                                   |                                     |                                  |                               |
| 11       | <b>Provision for Income Taxes</b>       | (528,046)                | 1,083,599                            | 555,553                           | 151,191                             | (F) 706,744                      | C-1, B-3 Int.                 |
| 12       |   |                          |                                      |                                   |                                     |                                  |                               |
| 13       | <b>OPERATING EXPENSES</b>               | 12,669,962               | 1,012,599                            | 13,682,561                        | 179,300                             | 13,861,861                       |                               |
| 14       |   |                          |                                      |                                   |                                     |                                  |                               |
| 15       | <b>NET OPERATING INCOME</b>             | 3,726,365                | (816,402)                            | 2,909,963                         | 445,343                             | 3,355,306                        |                               |
| 16       |   |                          |                                      |                                   |                                     |                                  |                               |
| 17       |   |                          |                                      |                                   |                                     |                                  |                               |
| 18       | <b>RATE BASE</b>                        | 53,187,112               | (2,426,049)                          | 50,761,063                        |                                     | 50,761,063                       |                               |
| 19       |   |                          |                                      |                                   |                                     |                                  |                               |
| 20       |   |                          |                                      |                                   |                                     |                                  |                               |
| 21       | <b>RATE OF RETURN</b>                   | 7.01 %                   |                                      | 5.73 %                            |                                     | 6.61 %                           |                               |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Interim [X] Final [ ]  
 Historic [X] or Projected [ ]

Schedule: B-2 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. Swain

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

| Line No. | (1)<br>Description               | (2)<br>Balance Per Books | (3)<br>Utility Test Year Adjustments | (4)<br>Utility Adjusted Test Year | (5)<br>Requested Revenue Adjustment | (6)<br>Requested Annual Revenues | (7)<br>Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1        | OPERATING REVENUES               | 20,840,529               | (542,344)                            | 20,298,186                        | 689,957                             | (A) 20,988,143                   | B-4, B-3 Int.                 |
| 2        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 3        | Operation & Maintenance          | 10,494,286               | (29,159)                             | 10,465,126                        | -                                   | (B) 10,465,126                   | B-6, B-3 Int.                 |
| 4        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 5        | Depreciation, net of CIAC Amort. | 3,773,374                | (78,765)                             | 3,694,609                         |                                     | (C) 3,694,609                    | B-14, B-3 Int.                |
| 6        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 7        | Amortization                     | -                        | 105,166                              | 105,166                           | -                                   | (D) 105,166                      |                               |
| 8        |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 9        | Taxes Other Than Income          | 1,872,394                | (56,570)                             | 1,815,824                         | 31,048                              | (E) 1,846,872                    | B-15, B-3 Int.                |
| 10       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 11       | Provision for Income Taxes       | (484,700)                | 1,166,049                            | 681,349                           | 167,001                             | (F) 848,350                      | C-1, B-3 Int.                 |
| 12       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 13       | OPERATING EXPENSES               | 15,655,353               | 1,106,721                            | 16,762,074                        | 198,049                             | 16,960,123                       |                               |
| 14       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 15       | NET OPERATING INCOME             | 5,185,176                | (1,649,065)                          | 3,536,111                         | 491,908                             | 4,028,020                        |                               |
| 16       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 17       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 18       | RATE BASE                        | 60,933,793               | 4,487                                | 60,938,281                        |                                     | 60,938,281                       |                               |
| 19       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 20       |                                  |                          |                                      |                                   |                                     |                                  |                               |
| 21       | RATE OF RETURN                   | 8.51 %                   |                                      | 5.80 %                            |                                     | 6.61 %                           |                               |



Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [X] Final [ ]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3 Interim

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description  | Water                  | Wastewater             |
|----------|--|------------------------|------------------------|
| 1        | <b>(A) Adjustments to Revenues</b>   |                        |                        |
| 2        | <u>Test Year Revenues</u>  |                        |                        |
| 3        | (1) Test Year Revenues net of Unbilled Revenues & Other Adjustments  |                        |                        |
| 4        | Total Revenues per B4 prior to adjustments   | 16,396,327             | 20,840,529             |
| 5        | (a) To remove Accrued Revenues per B4  | (56,545)               | (74,528)               |
| 6        | (b) To remove AFPI   |                        | (725,636)              |
| 7        | (c) To remove Guaranteed Revenue   |                        | (17,340)               |
| 8        | (d) To removed revenues from rate case expense surcharges  | (48,253)               | (56,502)               |
| 9        | Adjustment to Test Year Revenues   | <u>(104,798)</u>       | <u>(874,006)</u>       |
| 10       |  |                        |                        |
| 11       | Test Year Adjusted Revenues prior to Annualizing Revenues  | <u>16,291,529</u>      | <u>19,966,523</u>      |
| 12       |  |                        |                        |
| 13       | (2) Annualized Revenue   |                        |                        |
| 14       | To calculate test year revenues based on most current rates during the test year   |                        |                        |
| 15       | Annualized water/sewer revenues per Schedule E-2 Interim   | 16,592,524             | 20,298,186             |
| 16       | Test Year Adjusted Revenues net of Adjustments above   | <u>16,291,529</u>      | <u>19,966,523</u>      |
| 17       | Adjustment required to annualize revenues  | <u>300,995</u>         | <u>331,662</u>         |
| 18       |  |                        |                        |
| 19       | <u>Pro-Forma Adjustments</u>   |                        |                        |
| 20       | (3) Revenue Increase   |                        |                        |
| 21       | Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim.                                    | <u>624,643</u>         | <u>689,957</u>         |
| 22       |  |                        |                        |
| 23       | <b>Total Adjustments to Revenues</b>   | <b><u>820,840</u></b>  | <b><u>147,614</u></b>  |
| 24       |  |                        |                        |
| 25       | <b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>  |                        |                        |
| 26       | (1) 618/718 Chemicals  |                        |                        |
| 27       | To allocate chemical expense based on usage  | <u>(36,781)</u>        | <u>102,121</u>         |
| 28       |  | <u>(36,781)</u>        | <u>102,121</u>         |
| 29       |  |                        |                        |
| 30       | (2) Excess Unaccounted for Water (Labrador 4.6%, Lake Placid 3.06%, Orangewood 7.66%, Marion 1.35%, Lake Tarpon 10.2%, Little Wekiva |                        |                        |
| 31       | 4.81%, Oakland Shores 2.23%, Phillips 1.56%, Weathersfield 1.31%)  |                        |                        |
| 32       | 610 Purchased Water  | (120)                  |                        |
| 33       | 615 Purchased Power  | (2,598)                |                        |
| 34       | 618 Chemicals  | (916)                  |                        |
| 35       | Total EUW Adjustments  | <u>(3,634)</u>         | <u>-</u>               |
| 36       |  |                        |                        |
| 37       | (3) Excess Infiltration & Inflow (Wis Bar 17.22%, Sandalhaven 8.37%, Lincoln Heights 32.9%)  |                        |                        |
| 38       | 710 Purchased Wastewater   |                        | (97,290)               |
| 39       | 715 Purchased Power  |                        | (1,484)                |
| 40       | 718 Chemicals  |                        | (81)                   |
| 41       | Total I&I Adjustments  | <u>-</u>               | <u>(98,855)</u>        |
| 42       |  |                        |                        |
| 43       | (4) 666/766 Reg. Comm. Exp. - Rate Case Amortzation  |                        |                        |
| 44       | Allowed Order No. PSC-2017-0361-FOF-WS (2015 Rate Case)  | 135,569                | 124,441                |
| 45       | Allowed Order No. PSC-2017-0361-FOF-WS (Generic Docket)  | 10,415                 | 9,532                  |
| 46       | Less: Per Books  | <u>(181,279)</u>       | <u>(166,398)</u>       |
| 47       | To remove rate case expense associated with recovery through surcharges and to balance to  |                        |                        |
| 48       | amount allowed in prior rate case  | <u>(35,295)</u>        | <u>(32,425)</u>        |
| 49       |  |                        |                        |
| 50       | <b>Total Adjustments to O&amp;M Expenses</b>   | <b><u>(75,710)</u></b> | <b><u>(29,159)</u></b> |
| 51       |  |                        |                        |
| 52       | <b>(C) Adjustments to Depreciation Expense:</b>  |                        |                        |
| 53       | (1) To reclassify amortization of early retirements to amortization expense  |                        |                        |
| 54       | 307.2 Wells & Springs  | (46,704)               |                        |
| 55       | 354.4 Structures & Improvements-Treatment Plant  |                        | (101,889)              |
| 56       |  | <u>(46,704)</u>        | <u>(101,889)</u>       |
| 57       |  |                        |                        |
| 58       | (2) To correct over-amortization of Sandalhaven intangible plant (EWD)   |                        |                        |
| 59       | 389.1 Per Books (10 year life)   |                        | (222,980)              |
| 60       | 389.1 Per PSC-2017-0361-FOF-WS (40 year life)  |                        | 55,745                 |
|          |  | <u>-</u>               | <u>(167,235)</u>       |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [X] Final [ ]

Historic [X] or Projected [ ]

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

Florida Public Service Commission

Schedule: B-3 Interim

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Docket No.: 20200139-WS

Preparer: Deborah D. Swain

| Line No. | Description   | Water               | Wastewater          |
|----------|---|---------------------|---------------------|
| 1        | (3) Nonused and Useful Depreciation (B-14 (I))                                |                     |                     |
| 2        | 389.1 Other Plant & Misc. Equipment   |                     | (32,198)            |
| 3        | 354.4 Structures & Improvements   |                     | (60,542)            |
| 4        | 355.4 Power Generation Equipment - Treatment Plt                              |                     | (32)                |
| 5        | 380.4 Treatment & Disposal Equipment  |                     | (131,289)           |
| 6        | 381.4 Plant Sewers  |                     | (6,775)             |
| 7        | 382.4 Outfall Sewer Lines   |                     | (87)                |
| 8        | 389.4 Other Plant & Misc. Equipment   |                     | (44)                |
| 9        | Total Nonused and Useful Adjustment to Depreciation Expense                   | -                   | (230,967)           |
| 10       |   |                     |                     |
| 11       | (4) Nonused and Useful Amortization of CIAC (B-14)                            |                     | 70,632              |
| 12       |   |                     |                     |
| 13       | (5) Adjust overamortization of CIAC - ORDER NO. PSC-2017-0361-FOF-WS          |                     |                     |
| 14       | Lake Placid - Tap Fees  | 1,084               | 1,970               |
| 15       | Mid County - General Plant  |                     | 49,982              |
| 16       | Sanlando  |                     | 298,742             |
| 17       | Total overamortization of CIAC  | 1,084               | 350,694             |
| 18       |   |                     |                     |
| 19       | <b>Total Adjustments to Depreciation Expenses</b>                             | <b>(45,620)</b>     | <b>(78,765)</b>     |
| 20       |   |                     |                     |
| 21       | <b>(D) Amortization</b>   |                     |                     |
| 22       | (1) To reclassify amortization of early retirements from depreciation expense | 46,704              | 101,889             |
| 23       |   |                     |                     |
| 24       | (2) To include test year amortization of Project Phoenix regulatory asset     |                     |                     |
| 25       | Cypress Lakes ((w \$7,173 + s \$6,587) / 4)                                   | 1,793               | 1,647               |
| 26       | Eagle Ridge ( \$3,421 / 4)  | -                   | 855                 |
| 27       | Lake Placid ((w \$689 + s \$769) / 4)   | 172                 | 192                 |
| 28       | Pennbrooke ((-w \$1,113 - s \$892) / 4)                                       | (278)               | (223)               |
| 29       | UIF Counties (w \$368+\$3401+\$510+\$3214 + s \$1,476+\$1748)/4)              | 1,872               | 806                 |
| 30       | Total test year amortization of Project Phoenix regulatory asset              | 3,559               | 3,277               |
| 31       |   |                     |                     |
| 32       | <b>Total Adjustment to Amortization Expense</b>                               | <b>50,263</b>       | <b>105,166</b>      |
| 33       |   |                     |                     |
| 34       | <b>(E) Taxes Other Than Income (TOTI)</b>                                     |                     |                     |
| 35       | <u>Test Year Adjustments</u>  |                     |                     |
| 36       | (1) Regulatory Assessment Fees (RAF)  |                     |                     |
| 37       | (a) Calculate RAFs based on Adjusted Test Year Revenues                       |                     |                     |
| 38       | Test Year Adjusted Revenues   | 16,291,529          | 19,966,523          |
| 39       | (b) Calculate RAFs for Annualized Revenues                                    |                     |                     |
| 40       | Annualized Revenues Adjustment  | 300,995             | 331,662             |
| 41       | Total Test Year Adjusted Revenues   | 16,592,524          | 20,298,186          |
| 42       | RAF Rate  | 4.5%                | 4.5%                |
| 43       | Adjusted Test Year RAF  | 746,664             | 913,418             |
| 44       | Book RAFs   | 746,597             | 949,058             |
| 45       | Total Test Year Adjustments to RAFs   | 67                  | (35,640)            |
| 46       | (2) Property Taxes  |                     |                     |
| 47       | Nonused and useful (Wastewater only)  |                     |                     |
| 48       | Total Net Tangible Plant (A-2 Interim)  |                     | 76,208,757          |
| 49       | Total Nonused and Useful Net Plant (A-7 Interim)                              |                     | 2,465,167           |
| 50       | Overall % Nonused and Useful  |                     | 3.23%               |
| 51       | Total test year property taxes (B-15) x % Nonused and useful                  | -                   | (20,930)            |
| 52       |   |                     |                     |
| 53       | <b>Total Test Year Adjustments to TOTI</b>                                    | <b>67</b>           | <b>(56,570)</b>     |
| 54       |   |                     |                     |
| 55       | <u>Pro Forma Adjustments</u>  |                     |                     |
| 56       | (3) Regulatory Assessment Fees (RAF)  |                     |                     |
| 57       | (a) Calculate RAFs on Additional Revenues Requested                           |                     |                     |
| 58       | Additional Revenues Requested   | 624,643             | 689,957             |
| 59       | RAF Rate  | 4.5%                | 4.5%                |
| 60       | Adjustment to RAF   | 28,109              | 31,048              |
| 61       |   |                     |                     |
| 62       | <b>Total Adjustments to TOTI</b>  | <b>28,109</b>       | <b>31,048</b>       |
| 63       |   |                     |                     |
| 64       | <b>(F) Provision for Income Taxes</b>   |                     |                     |
| 65       | (1) Adjustment to reflect current income taxes expense for test year          |                     |                     |
| 66       | Income Tax Per Books  | (528,046)           | (484,700)           |
| 67       | Test Year Current Income Tax  | 555,553             | 681,349             |
| 68       | <b>Adjustment to reflect current income tax</b>                               | <b>\$ 1,083,599</b> | <b>\$ 1,166,049</b> |
| 69       |   |                     |                     |
| 70       | (2) To calculate additional taxes due to requested revenue adjustments        | 151,191             | 167,001             |
| 71       |   |                     |                     |
| 72       | <b>Total Adjustments to Provision for Income Taxes</b>                        | <b>1,234,790</b>    | <b>1,333,050</b>    |

Net Depreciation Expense NonUsed and Useful - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: B-14 (Interim)  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-2  
 Recap Schedules: A-2, A-4

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

| Line No. | (1)<br>Account No. and Name                  | (2)<br>Total   | LABRADOR                |                            |                              | LAKE PLACID             |                            |                              | LUSI                    |                             |                               |
|----------|--|----------------|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|-------------------------|-----------------------------|-------------------------------|
|          |  |                | (3)<br>Adjusted Balance | (4)<br>Non-Used & Useful % | (5)<br>NU&U Test Year Amount | (6)<br>Adjusted Balance | (7)<br>Non-Used & Useful % | (8)<br>NU&U Test Year Amount | (9)<br>Adjusted Balance | (10)<br>Non-Used & Useful % | (11)<br>NU&U Test Year Amount |
| 1        | <b>INTANGIBLE PLANT</b>                      |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 2        | 351.1 Organization                           |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 3        | 352.1 Franchises                             |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 4        | 389.1 Other Plant & Misc. Equipment          | 32,198         |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 5        | <b>TREATMENT AND DISPOSAL PLANT</b>          |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 6        | 353.4 Land & Land Rights                     |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 7        | 354.4 Structures & Improvements              | 60,542         | 45,899                  | 20.06%                     | 9,207                        | 7,456                   | 70.21%                     | 5,235                        | 97,948                  | 46.46%                      | 45,507                        |
| 8        | 355.4 Power Generation Equip - Treatment Plt | 32             | 22                      | 20.06%                     | 4                            |                         | 70.21%                     | -                            | 45                      | 46.46%                      | 21                            |
| 9        | 380.4 Treatment & Disposal Equipment         | 131,289        | 40,363                  | 20.06%                     | 8,097                        | 3,232                   | 70.21%                     | 2,269                        | 246,606                 | 46.46%                      | 114,573                       |
| 10       | 381.4 Plant Sewers                           | 6,775          | 1,226                   | 20.06%                     | 246                          | 6                       | 70.21%                     | 4                            | 13,545                  | 46.46%                      | 6,293                         |
| 11       | 382.4 Outfall Sewer Lines                    | 87             | 193                     | 20.06%                     | 39                           | 65                      | 70.21%                     | 45                           | 6                       | 46.46%                      | 3                             |
| 12       | 389.4 Other Plant & Misc. Equipment          | 44             | 102                     | 20.06%                     | 20                           |                         | 70.21%                     | -                            |                         | 46.46%                      | -                             |
| 13       | <b>SUB-TOTAL</b>                             | <u>230,967</u> | <u>87,804</u>           |                            | <u>17,613</u>                | <u>10,758</u>           |                            | <u>7,553</u>                 | <u>358,151</u>          |                             | <u>166,397</u>                |
| 14       |  |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 15       | <b>LESS: AMORTIZATION OF CIAC (1)</b>        | (70,632)       | -                       | 20.06%                     | -                            | (1,444)                 | 70.21%                     | -                            | (383,228)               |                             | (50,105)                      |
| 16       |  |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 17       | <b>NET DEPRECIATION EXPENSE - SEWER</b>      | <u>160,335</u> | <u>87,804</u>           |                            | <u>17,613</u>                | <u>9,314</u>            |                            | <u>7,553</u>                 | <u>(25,078)</u>         |                             | <u>116,292</u>                |
| 18       |  |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 19       | <b>(1) CIAC Amortization Expense Detail</b>  |                |                         |                            |                              |                         |                            |                              |                         |                             |                               |
| 20       | AMORT-STRUCT/IMPRV TREA                      | 34,608         |                         |                            | -                            | 1,082                   |                            | -                            | 74,489                  | 46.46%                      | 34,608                        |
| 21       | AMORT-TREAT/DISP EQUIP                       | 386            |                         |                            | -                            | 1                       |                            | -                            | 831                     | 46.46%                      | 386                           |
| 22       | AMORT-TREAT/DISP EQUIP                       | 5,352          |                         |                            | -                            | 338                     |                            | -                            | 11,520                  | 46.46%                      | 5,352                         |
| 23       | AMORT-OUTFALL LINES                          | 37             |                         |                            | -                            | 18                      |                            | -                            | 79                      | 46.46%                      | 37                            |
| 24       | AMORT-SEWER-TAP                              | 885            |                         |                            | -                            | -                       |                            | -                            | 27,295                  |                             |                               |
| 25       | AMORT-SWR RES CAP FEE                        | 29,011         |                         |                            | -                            | -                       |                            | -                            | 20,166                  | 46.46%                      | 9,369                         |
| 26       | AMORT-SWR PLT MOD FEE                        | 332            |                         |                            | -                            | -                       |                            | -                            | 715                     | 46.46%                      | 332                           |
| 27       | AMORT-SWR PLT MTR FEE                        | 21             |                         |                            | -                            | 5                       |                            | -                            | 46                      | 46.46%                      | 21                            |
| 28       | AMORT OTHER FEES                             | -              |                         |                            | -                            | -                       |                            | -                            | 18,120                  |                             |                               |
| 29       | AMORT OTHER PLANT                            | -              |                         |                            | -                            | -                       |                            | -                            | 229,967                 |                             |                               |
|          | <b>Total</b>                                 | <u>70,632</u>  | <u>-</u>                |                            | <u>-</u>                     | <u>1,444</u>            |                            | <u>-</u>                     | <u>383,228</u>          |                             | <u>50,105</u>                 |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Schedule Year Ended: December 31, 2019  
 Historic [X] or Projected [ ]

Schedule: B-14 (Interim)  
 Page 2 of 2  
 Preparer: Deborah D. Swain

| (1)<br>Line No. | (2)<br>Account No. and Name                  | GOLDEN HILLS/CROWNWOOD  |                            |                              | MID COUNTY              |                            |                              | SANDALHAVEN              |                             |                               |
|-----------------|--|-------------------------|----------------------------|------------------------------|-------------------------|----------------------------|------------------------------|--------------------------|-----------------------------|-------------------------------|
|                 |  | (4)<br>Adjusted Balance | (5)<br>Non-Used & Useful % | (6)<br>NU&U Test Year Amount | (7)<br>Adjusted Balance | (8)<br>Non-Used & Useful % | (9)<br>NU&U Test Year Amount | (10)<br>Adjusted Balance | (11)<br>Non-Used & Useful % | (12)<br>NU&U Test Year Amount |
| 1               | <b>INTANGIBLE PLANT</b>                      |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 2               | 351.1 Organization                           |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 3               | 352.1 Franchises                             |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 4               | 389.1 Other Plant & Misc. Equipment          |                         |                            |                              |                         |                            | 55,745                       | 57.76%                   | 32,198                      |                               |
| 5               | <b>TREATMENT AND DISPOSAL PLANT</b>          |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 6               | 353.4 Land & Land Rights                     |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 7               | 354.4 Structures & Improvements              | 222                     | 31.35%                     | 69                           | 8,284                   | 6.33%                      | 524                          |                          |                             |                               |
| 8               | 355.4 Power Generation Equip - Treatment Plt | -                       | 31.35%                     | -                            | 109                     | 6.33%                      | 7                            |                          |                             |                               |
| 9               | 380.4 Treatment & Disposal Equipment         | 6,331                   | 31.35%                     | 1,985                        | 68,955                  | 6.33%                      | 4,365                        |                          |                             |                               |
| 10              | 381.4 Plant Sewers                           | -                       | 31.35%                     | -                            | 3,660                   | 6.33%                      | 232                          |                          |                             |                               |
| 11              | 382.4 Outfall Sewer Lines                    | -                       | 31.35%                     | -                            | 7                       | 6.33%                      | -                            |                          |                             |                               |
| 12              | 389.4 Other Plant & Misc. Equipment          |                         | 31.35%                     | -                            | 382                     | 6.33%                      | 24                           |                          |                             |                               |
| 13              | <b>SUB-TOTAL</b>                             | <u>6,552</u>            |                            | <u>2,054</u>                 | <u>81,396</u>           |                            | <u>5,152</u>                 |                          | <u>55,745</u>               | <u>32,198</u>                 |
| 14              |  |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 15              | <b>LESS: AMORTIZATION OF CIAC (1)</b>        | (180)                   |                            | (56)                         | (100,049)               |                            | (1,043)                      | (33,636)                 |                             | (19,428)                      |
| 16              |  |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 17              | <b>NET DEPRECIATION EXPENSE - SEWER</b>      | <u>6,372</u>            |                            | <u>1,998</u>                 | <u>(18,653)</u>         |                            | <u>4,109</u>                 | <u>22,109</u>            |                             | <u>12,770</u>                 |
| 18              |  |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 19              | <b>(1) CIAC Amortization Expense Detail</b>  |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 20              | AMORT-STRUCT/IMPRV TREA                      |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 21              | AMORT-TREAT/DISP EQUIP                       |                         |                            |                              | 14,449                  |                            | -                            |                          |                             |                               |
| 22              | AMORT-TREAT/DISP EQUIP                       |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 23              | AMORT-OUTFALL LINES                          |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 24              | AMORT-SEWER-TAP                              | 180                     | 31.35%                     | 56                           | 10,648                  | 6.33%                      | 674                          | 269                      | 57.76%                      | 155                           |
| 25              | AMORT-SWR RES CAP FEE                        |                         |                            |                              | 5,825                   | 6.33%                      | 369                          | 33,367                   | 57.76%                      | 19,273                        |
| 26              | AMORT-SWR PLT MOD FEE                        |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 27              | AMORT-SWR PLT MTR FEE                        |                         |                            |                              |                         |                            |                              |                          |                             |                               |
| 28              | AMORT OTHER FEES                             |                         |                            |                              | 16,886                  |                            | -                            |                          |                             |                               |
| 29              | AMORT OTHER PLANT                            |                         |                            |                              | 52,241                  |                            | -                            |                          |                             |                               |
|                 | <b>Total</b>                                 | <u>180</u>              |                            | <u>56</u>                    | <u>100,049</u>          |                            | <u>1,043</u>                 | <u>33,636</u>            |                             | <u>19,428</u>                 |

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Test Year Ended: December 31, 2019  
Interim [x] Final [ ]  
Historical [x] Projected [ ]

Schedule D-1 (Interim)  
Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide a schedule which calculates the requested cost of capital on a thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

|          | (1)                             | (2)  | (3)     | (4)                  | (5)           |
|----------|---------------------------------|--|---------|----------------------|---------------|
|          |                                 | Reconciled to<br>Requested Rate Base<br>AYE 12/31/19 | Ratio   | Cost Rate            | Weighted Cost |
| Line No. | Class of Capital                |  |         |                      |               |
| 1        | Long Term Debt                  | 44,935,434   | 40.23%  | 5.78%                | 2.33%         |
| 2        | Short Term Debt                 | 4,958,869  | 4.44%   | 4.04%                | 0.18%         |
| 3        | Preferred Stock                 | -  | 0.00%   | 0.00%                | 0.00%         |
| 4        | Common Equity                   | 48,691,556   | 43.59%  | 9.40% <sup>(1)</sup> | 4.10%         |
| 5        | Customer Deposits               | 248,501  | 0.22%   | 2.00%                | 0.00%         |
| 6        | Tax Credits - Zero Cost         | 73,443   | 0.07%   | 0.00%                | 0.00%         |
| 7        | Tax Credits - Weighted Cost     | -  | 0.00%   | 0.00%                | 0.00%         |
| 8        | Accumulated Deferred Income Tax | 7,143,896  | 6.40%   | 0.00%                | 0.00%         |
| 9        | Other (Explain)                 | 5,647,645  | 5.06%   | 0.00%                | 0.00%         |
| 10       |                                 |  |         |                      |               |
| 11       | Total                           | 111,699,344  | 100.00% |                      | 6.61%         |

Notes:

(1) Minimum rate of return allowed in ORDER NO. PSC-2017-0361-FOF-WS

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
Schedule Year Ended: 12/31/08  
Interim [x] Final [ ]  
Historical [x] Projected [ ]

Schedule D-2 (Interim)  
Page 1 of 1

Preparer: Deborah D. Swain

Explanation: Provide a reconciliation of the thirteen-month average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

| Line No. | (1)<br>Class of Capital  | (2)<br>12/31/2018  | (3)<br>12/31/2019  | (4)<br>Thirteen Month Average | (5) Reconciliation Adjustments |                            | (7)<br>Reconciled to Requested Rate Base |
|----------|--|--------------------|--------------------|-------------------------------|--------------------------------|----------------------------|--|
|          |  |                    |                    |                               | (5)<br>Pro Rata                | (6)<br>Pro Rata Percentage |  |
| 1        | Long Term Debt   | 262,000,000        | 253,000,000        | 257,846,154                   | (212,910,719)                  | 45.58%                     | 44,935,434                               |
| 2        | Short Term Debt  | 12,000,000         | 41,000,000         | 28,461,538                    | (23,502,670)                   | 5.03%                      | 4,958,869                                |
| 3        | Preferred Stock  | -                  | -                  | -                             | -                              | 0.00%                      | -  |
| 4        | Common Equity  | 263,701,642        | 291,382,793        | 279,391,931                   | (230,700,375)                  | 49.39%                     | 48,691,556                               |
| 5        | Customer Deposits  | 250,225            | 249,481            | 248,501                       | -                              | n/a                        | 248,501                                  |
| 6        | Tax Credits - Zero Cost  | 74,620             | 72,265             | 73,443                        | -                              | n/a                        | 73,443                                   |
| 7        | Tax Credits - Weighted Cost  | -                  | -                  | -                             | -                              | n/a                        | -  |
| 8        | Accumulated Deferred Income Taxes  | 7,242,460          | 5,953,485          | 7,143,896                     | -                              | n/a                        | 7,143,896                                |
| 9        | Other (Explain)  | 5,648,132          | 5,648,277          | 5,647,645                     | -                              | n/a                        | 5,647,645                                |
| 10       |  |                    |                    |                               |                                |                            |  |
| 11       | Total  | <u>550,917,079</u> | <u>597,306,300</u> | <u>578,813,108</u>            | <u>(467,113,764)</u>           | <u>100.00%</u>             | <u>111,699,344</u>                       |
| 12       |  |                    |                    |                               |                                |                            |  |
| 13       | Notes:   |                    |                    |                               |                                |                            |  |
| 14       | 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc. |                    |                    |                               |                                |                            |  |

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1 Interim

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim  Final   
 Water  or Sewer

Schedule E-1 (Interim)  
 Page 1 of 2  
 Preparer: Jared Deason

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

| Line No | (1)<br>Class/Meter Size             | (2)                          | (3)                          | (4)                        | (5)            |
|---------|-------------------------------------|------------------------------|------------------------------|----------------------------|----------------|
|         |                                     | Test Year Rates<br>6.29.2018 | Test Year Rates<br>5.31.2019 | Present Rates<br>5.31.2020 | Proposed Rates |
| 1       | <b>Residential</b>                  |                              |                              |                            |                |
| 2       | 5/8"                                | 10.96                        | \$11.07                      | \$11.28                    | \$11.71        |
| 3       | 3/8"                                | 16.44                        | \$16.61                      | \$16.92                    | \$17.57        |
| 4       | 1"                                  | 27.40                        | \$27.68                      | \$28.20                    | \$29.29        |
| 5       | 1-1/2"                              | 54.80                        | \$55.35                      | \$56.40                    | \$58.57        |
| 6       | 2"                                  | 87.68                        | \$88.56                      | \$90.24                    | \$93.71        |
| 7       | 3"                                  | 175.36                       | \$177.12                     | \$180.48                   | \$187.43       |
| 8       | 4"                                  | 274.00                       | \$276.75                     | \$282.00                   | \$292.85       |
| 9       | 6"                                  | 548.00                       | \$553.50                     | \$564.00                   | \$585.70       |
| 10      | 8"                                  | 876.80                       | \$885.60                     | \$902.40                   | \$937.13       |
| 11      | 10"                                 | 1,589.20                     | \$1,605.15                   | \$1,635.60                 | \$1,698.54     |
| 12      |                                     |                              |                              |                            |                |
| 13      | Gallonage Charge per 1,000 Gallons  |                              |                              |                            |                |
| 14      | 0 - 4,000 gallons                   | \$1.54                       | \$1.56                       | \$1.59                     | \$1.65         |
| 15      | 4,001-12,000 gallons                | \$2.31                       | \$2.33                       | \$2.37                     | \$2.46         |
| 16      | Over 12,000 gallons                 | \$3.85                       | \$3.89                       | \$3.96                     | \$4.11         |
| 17      |                                     |                              |                              |                            |                |
| 18      | <b>General Service/Bulk Service</b> |                              |                              |                            |                |
| 19      | 5/8"                                | 10.96                        | \$11.07                      | \$11.28                    | \$11.71        |
| 20      | 3/8"                                | 16.44                        | \$16.61                      | \$16.92                    | \$17.57        |
| 21      | 1"                                  | 27.40                        | \$27.68                      | \$28.20                    | \$29.29        |
| 22      | 1-1/2"                              | 54.80                        | \$55.35                      | \$56.40                    | \$58.57        |
| 23      | 2"                                  | 87.68                        | \$88.56                      | \$90.24                    | \$93.71        |
| 24      | 3"                                  | 175.36                       | \$177.12                     | \$180.48                   | \$187.43       |
| 25      | 4"                                  | 274.00                       | \$276.75                     | \$282.00                   | \$292.85       |
| 26      | 6"                                  | 548.00                       | \$553.50                     | \$564.00                   | \$585.70       |
| 27      | 8"                                  | 876.80                       | \$885.60                     | \$902.40                   | \$937.13       |
| 28      | 10"                                 | 1,589.20                     | \$1,605.15                   | \$1,635.60                 | \$1,698.54     |
| 29      |                                     |                              |                              |                            |                |
| 30      | Gallonage Charge per 1,000 Gallons  | \$2.60                       | \$2.63                       | \$2.68                     | \$2.78         |
| 31      |                                     |                              |                              |                            |                |
| 32      | <b>Private Fire Protection</b>      |                              |                              |                            |                |
| 33      | 1-1/2"                              | \$4.57                       | \$4.61                       | \$4.70                     | \$4.88         |
| 34      | 2"                                  | \$7.31                       | \$7.38                       | \$7.52                     | \$7.81         |
| 35      | 3"                                  | \$0.00                       | \$14.76                      | \$15.04                    | \$15.62        |
| 36      | 4"                                  | \$22.83                      | \$23.06                      | \$23.50                    | \$24.40        |
| 37      | 6"                                  | \$45.67                      | \$46.13                      | \$47.00                    | \$48.81        |
| 38      | 8"                                  | \$73.07                      | \$73.80                      | \$75.20                    | \$78.09        |
| 39      | 10"                                 | \$132.43                     | \$133.76                     | \$136.30                   | \$141.55       |

Company: Utilities, Inc. of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim  Final   
 Water  or Sewer

Schedule E-1 (Interim)  
 Page 2 of 2  
 Preparer: Jared Deason

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

| Line No | (1)<br>Class/Meter Size  | (2)                          | (3)                          | (4)                           | (5)                        | (6)            |
|---------|--|------------------------------|------------------------------|-------------------------------|----------------------------|----------------|
|         |  | Test Year Rates<br>6.29.2018 | Test Year Rates<br>5.31.2019 | Test Year Rates<br>10.05.2019 | Present Rates<br>5.31.2020 | Proposed Rates |
| 1       | <b>Residential</b>   |                              |                              |                               |                            |                |
| 2       | All Meter Sizes  | \$25.93                      | \$26.33                      | \$26.20                       | \$26.72                    | \$27.64        |
| 3       |  |                              |                              |                               |                            |                |
| 4       | Residential (8,000 gallon Maximum)                                 | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$4.42         |
| 5       |  |                              |                              |                               |                            |                |
| 6       | All Meter Sizes (Mid County-Tierra Verde)                          | \$51.86                      | \$52.66                      | \$52.39                       | \$53.44                    | \$55.29        |
| 7       |  |                              |                              |                               |                            |                |
| 8       | Residential (16,000 gallon Maximum)                                | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$4.42         |
| 9       |  |                              |                              |                               |                            |                |
| 10      | <b>Residential Reuse</b>   |                              |                              |                               |                            |                |
| 11      | All Meter Sizes  | \$7.82                       | \$7.82                       | \$7.82                        | \$7.92                     | \$8.19         |
| 12      |  |                              |                              |                               |                            |                |
| 13      | Gallonage Charge per 1,000 Gallons                                 | \$1.48                       | \$1.48                       | \$1.48                        | \$1.50                     | \$1.55         |
| 14      |  |                              |                              |                               |                            |                |
| 15      | <b>General Service</b>   |                              |                              |                               |                            |                |
| 16      | 5/8"   | \$25.93                      | \$26.33                      | \$26.20                       | \$26.72                    | \$27.64        |
| 17      | 3/4"   | \$38.90                      | \$39.50                      | \$39.30                       | \$40.08                    | \$41.47        |
| 18      | 1"   | \$64.83                      | \$65.83                      | \$65.50                       | \$66.80                    | \$69.11        |
| 19      | 1-1/2"   | \$129.65                     | \$131.65                     | \$131.00                      | \$133.60                   | \$138.22       |
| 20      | 2"   | \$207.44                     | \$210.64                     | \$209.60                      | \$213.76                   | \$221.15       |
| 21      | 3"   | \$414.88                     | \$421.28                     | \$419.20                      | \$427.52                   | \$442.29       |
| 22      | 4"   | \$648.25                     | \$658.25                     | \$655.00                      | \$668.00                   | \$691.08       |
| 23      | 6"   | \$1,296.50                   | \$1,316.50                   | \$1,310.00                    | \$1,336.00                 | \$1,382.17     |
| 24      | 8"   | \$2,074.40                   | \$2,106.40                   | \$2,096.00                    | \$2,137.60                 | \$2,211.46     |
| 25      | 10"  | \$3,759.85                   | \$3,817.85                   | \$3,799.00                    | \$3,874.40                 | \$4,008.28     |
| 26      |  |                              |                              |                               |                            |                |
| 27      | Gallonage Charge per 1,000 Gallons                                 | \$4.97                       | \$5.05                       | \$5.02                        | \$5.11                     | \$5.29         |
| 28      |  |                              |                              |                               |                            |                |
| 29      | <b>Bulk Service (DeAnn Estates)</b>                                |                              |                              |                               |                            |                |
| 30      | All Meter Sizes (58 ERCs)  | \$1,503.94                   | \$1,527.14                   | \$1,519.60                    | \$1,549.76                 | \$1,603.31     |
| 31      |  |                              |                              |                               |                            |                |
| 32      | Gallonage Charge per 1,000 Gallons                                 | \$4.15                       | \$4.21                       | \$4.19                        | \$4.27                     | \$4.42         |
| 33      |  |                              |                              |                               |                            |                |
| 34      | <b>Flat Rate</b>   |                              |                              |                               |                            |                |
| 35      | All Meter Sizes  | \$46.64                      | \$47.37                      | \$47.13                       | \$48.06                    | \$49.72        |
| 36      | All Meter Sizes (Mid County - Tierra Verde)                        | \$93.28                      | \$94.74                      | \$94.26                       | \$96.13                    | \$99.45        |
| 37      | Cross Creek HOA (905 ERCs)   | \$42,209.20                  | \$42,869.85                  | \$42,652.65                   | \$43,494.30                | \$44,997.22    |
| 38      |  |                              |                              |                               |                            |                |
| 39      | <b>General Service/ Bulk Service (Mid County and Tierra Verde)</b> |                              |                              |                               |                            |                |
| 40      | 5/8"   | \$51.86                      | \$52.66                      | \$52.40                       | \$53.44                    | \$55.29        |
| 41      | 3/4"   | \$77.80                      | \$79.00                      | \$78.60                       | \$80.16                    | \$82.93        |
| 42      | 1"   | \$129.66                     | \$131.66                     | \$131.00                      | \$133.60                   | \$138.22       |
| 43      | 1-1/2"   | \$259.30                     | \$263.30                     | \$262.00                      | \$267.20                   | \$276.43       |
| 44      | 2"   | \$414.88                     | \$421.28                     | \$419.20                      | \$427.52                   | \$442.29       |
| 45      | 3"   | \$829.76                     | \$842.56                     | \$838.40                      | \$855.04                   | \$884.59       |
| 46      | 4"   | \$1,296.50                   | \$1,316.50                   | \$1,310.00                    | \$1,336.00                 | \$1,382.17     |
| 47      | 6"   | \$2,593.00                   | \$2,633.00                   | \$2,620.00                    | \$2,672.00                 | \$2,764.33     |
| 48      | 8"   | \$4,148.80                   | \$4,212.80                   | \$4,192.00                    | \$4,275.20                 | \$4,422.93     |
| 49      | 10"  | \$7,519.70                   | \$7,635.70                   | \$7,598.00                    | \$7,748.80                 | \$8,016.56     |
| 50      |  |                              |                              |                               |                            |                |
| 51      | Gallonage Charge per 1,000 Gallons                                 | \$4.97                       | \$5.05                       | \$5.02                        | \$5.11                     | \$5.29         |



Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida

Schedule E-2 (Interim)

Docket No.: 20200139-WS

Page 1 of 16

Test Year Ended: December 31, 2019

Preparer: Jared Deason

Interim [x] Final []

Water [x] Sewer []

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

| Line No. | (1)<br>Class/Meter Size                                       | (2)<br>Bills<br>1.1.2019 to<br>5.30.2019 | (3)<br>Total Billable<br>Gallons (in<br>000's)<br>1.1.2019 to<br>5.30.2019 | (4)<br>Test Year<br>Rates Effective<br>6.29.2018 | (5)<br>Test Year<br>Revenue<br>1.1.2019 to<br>5.30.2019 | (6)<br>Total Bills<br>5.31.2019 -<br>12.31.2019 | (7)<br>Total Billable<br>Gallons (in<br>000's)<br>5.31.2019 -<br>12.31.2019 | (8)<br>Test Year<br>Rates Effective<br>5.31.2019 | (9)<br>Test Year<br>Revenue<br>5.31.2019 -<br>12.31.2020 |
|----------|---|--|--|--|---|---|---|--|--|
|          |   |  |  |  |   |   |   |  |  |
| 1        | <b>Residential - Base Charge</b>                              |  |  |  |   |   |   |  |  |
| 2        | 5/8"  | 135,867                                  |  | \$10.96  | \$1,489,103   | 190,214   |   | \$11.07  | \$2,105,668  |
| 3        | 3/8"  |  |  | \$16.44  | \$0   |   |   | \$16.61  | \$0  |
| 4        | 1"  | 19,649                                   |  | \$27.40  | \$538,376   | 27,508  |   | \$27.68  | \$761,428  |
| 5        | 1-1/2"  | 97                                       |  | \$54.80  | \$5,297   | 135   |   | \$55.35  | \$7,491  |
| 6        | 2"  | 5  |  | \$87.68  | \$402   | 6   |   | \$88.56  | \$568  |
| 7        | Total Residential Service Base Charge                         | 155,617                                  |  |  | \$2,033,178   | 217,864   |   |  | \$2,875,155  |
| 8        | <b>Consumption Charge (per 1,000 Gallons)</b>                 |  |  |  |   |   |   |  |  |
| 9        | 0 - 4,000 gallons   |  | 488,959  | \$1.54   | \$752,997   |   | 684,543   | \$1.56   | \$1,067,887  |
| 10       | 4,001-12,000 gallons  |  | 453,350  | \$2.31   | \$1,047,238   |   | 634,689   | \$2.33   | \$1,478,826  |
| 11       | Over 12,000 gallons   |  | 492,357  | \$3.85   | \$1,895,575   |   | 689,300   | \$3.89   | \$2,681,377  |
| 12       | Total Residential Service Consumption                         |  | 1,434,666  |  | \$3,695,809   |   | 2,008,532   |  | \$5,228,090  |
| 13       | Total Residential Service                                     | 155,617                                  | 1,434,666  |  | \$5,728,988   | 217,864   | 2,008,532   |  | \$8,103,245  |
| 14       | Average Residential Bill                                      |  |  |  | \$36.81   |   |   |  | \$37.19  |
| 15       |   |  |  |  |   |   |   |  |  |
| 16       | <b>General Service - Base Charge</b>                          |  |  |  |   |   |   |  |  |
| 17       | 5/8"  | 1,680                                    |  | \$10.96  | \$18,417  | 2,353   |   | \$11.07  | \$26,043   |
| 18       | 3/8"  |  |  | \$16.44  | \$0   |   |   | \$16.61  | \$0  |
| 19       | 1"  | 1,370                                    |  | \$27.40  | \$37,538  | 1,918   |   | \$27.68  | \$53,090   |
| 20       | 1-1/2"  | 718                                      |  | \$54.80  | \$39,319  | 1,005   |   | \$55.35  | \$55,599   |
| 21       | 2"  | 872                                      |  | \$87.68  | \$76,464  | 1,221   |   | \$88.56  | \$108,124  |
| 22       | 3"  | 164                                      |  | \$175.36   | \$28,715  | 229   |   | \$177.12   | \$40,605   |
| 23       | 4"  | 102                                      |  | \$274.00   | \$27,971  | 143   |   | \$276.75   | \$39,552   |
| 24       | 6"  | 19                                       |  | \$548.00   | \$10,503  | 27  |   | \$553.50   | \$14,852   |
| 25       | 8"  | 23                                       |  | \$876.80   | \$20,459  | 33  |   | \$885.60   | \$28,930   |
| 26       | 10"   | 5  |  | \$1,589.20                                       | \$7,946   | 7   |   | \$1,605.15                                       | \$11,236   |
| 27       | Total General Service Base Facility Charges                   | 4,948                                    |  |  | \$267,333   | 6,935   |   |  | \$378,032  |
| 28       |   |  |  |  |   |   |   |  |  |
| 29       | <b>Consumption Charge (per 1,000 Gallons)</b>                 |  |  |  |   |   |   |  |  |
| 30       | General Service   |  | 215,978  | \$2.60   | \$561,542   |   | 302,369   | \$2.63   | \$795,229  |
| 31       | Total General Service Consumption                             |  | 215,978  |  | \$561,542   |   | 302,369   |  | \$795,229  |
| 32       | Total General Service   | 4,948                                    | 215,978  |  | \$828,874   | 6,935   | 302,369   |  | \$1,173,261  |
| 33       | Average General Service Bill                                  |  |  |  | \$167.51  |   |   |  | \$169.19   |
| 34       |   |  |  |  |   |   |   |  |  |
| 35       | <b>Private Fire Protection</b>                                |  |  |  |   |   |   |  |  |
| 36       | 1-1/2"  |  |  | \$4.57   | \$0   |   |   | \$4.61   | \$0  |
| 37       | 2"  |  |  | \$7.31   | \$0   |   |   | \$7.38   | \$0  |
| 38       | 4"  | 360                                      |  | \$22.83  | \$8,219   | 504   |   | \$23.06  | \$11,622   |
| 39       | 6"  |  |  | \$45.67  | \$0   |   |   | \$46.13  | \$0  |
| 40       | 8"  | 90                                       |  | \$73.07  | \$6,576   | 126   |   | \$73.80  | \$9,299  |
| 41       | 10"   |  |  | \$132.43   | \$0   |   |   | \$133.76   | \$0  |
| 42       | Total General Service Base Facility Charges                   | 450                                      |  |  | \$14,795  | 630   |   |  | \$20,921   |
| 43       |   |  |  |  |   |   |   |  |  |
| 44       | Total Private Fire Protection                                 | 450                                      |  |  | \$14,795  | 630   |   |  | \$20,921   |
| 45       | Average Private Fire Protection Bill                          |  |  |  | 0   |   |   |  | \$0.00   |
| 46       |   |  |  |  |   |   |   |  |  |
| 47       | Other Miscellaneous Revenues                                  |  |  |  | 150,207   |   |   |  | 210,290  |
| 48       |   |  |  |  |   |   |   |  |  |
| 49       | Adjusted Test Year/ Annualized / Proposed Revenues            |  |  |  | \$6,722,864   |   |   |  | \$9,507,717  |
| 50       |   |  |  |  |   |   |   |  |  |
| 51       | Total Per Books / Revenue Requirement                         |  |  |  | 6,747,799   |   |   |  | 9,648,528  |
| 52       | Adjustment to remove accrued revenues per B-3, B-4            |  |  |  | 295,357   |   |   |  | (238,811)  |
| 53       | Adjustment to remove rate case expense surcharge per B-3, B-4 |  |  |  | 31,512  |   |   |  | 16,740   |
| 54       | <b>Total Adjusted Books</b>                                   |  |  |  | \$6,420,930   |   |   |  | \$9,870,599  |
| 55       |   |  |  |  |   |   |   |  |  |
| 56       | Difference  |  |  |  | (\$301,934)   |   |   |  | \$362,882  |
| 57       | Percentage  |  |  |  | -4.47%  |   |   |  | 3.76%  |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [x] Final []  
 Water [x] Sewer []

Florida Public Service Commission  
 Schedule E-2 (Interim)  
 Page 2 of 16  
 Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                                       | (2)<br>Total Bills<br>Jan - Dec 2019 | (3)<br>Total Billable Gallons (in 000's)<br>Jan - Dec 2019 | (4)<br>Test Year Revenue<br>Jan - Dec 2019 | (5)<br>Present Rates Effective<br>5.31.2020 | (6)<br>Annualized Revenues | (7)<br>Proposed Rates | (8)<br>Revenues at Proposed Rates |
|----------|---|--------------------------------------|--|--|---|----------------------------|-----------------------|-----------------------------------|
|          |   |                                      |  |  |   |                            |                       |                                   |
| 1        | <b>Residential - Base Charge</b>                              |                                      |  |  |   |                            |                       |                                   |
| 2        | 5/8"  | 326,081                              |  | \$3,594,771                                | \$11.28                                     | \$3,678,194                | \$11.71               | \$3,819,713                       |
| 3        | 3/8"  | 0                                    |  | \$0  | \$16.92                                     | \$0                        | \$17.57               | \$0                               |
| 4        | 1"  | 47,157                               |  | \$1,299,804                                | \$28.20                                     | \$1,329,827                | \$29.29               | \$1,380,993                       |
| 5        | 1-1/2"  | 232                                  |  | \$12,788                                   | \$56.40                                     | \$13,085                   | \$58.57               | \$13,588                          |
| 6        | 2"  | 11                                   |  | \$970                                      | \$90.24                                     | \$993                      | \$93.71               | \$1,031                           |
| 7        | Total Residential Service Base Charge                         | <u>373,481</u>                       |  | <u>\$4,908,334</u>                         |   | <u>\$5,022,099</u>         |                       | <u>\$5,215,325</u>                |
| 8        | <b>Consumption Charge (per 1,000 Gallons)</b>                 |                                      |  |  |   |                            |                       |                                   |
| 9        | 0 - 4,000 gallons   |                                      | 1,173,502  | \$1,820,884                                | \$1.59                                      | \$1,865,868                | \$1.65                | \$1,937,452                       |
| 10       | 4,001-12,000 gallons  |                                      | 1,088,039  | \$2,526,064                                | \$2.37                                      | \$2,578,652                | \$2.46                | \$2,677,664                       |
| 11       | Over 12,000 gallons   |                                      | 1,181,657  | \$4,576,951                                | \$3.96                                      | \$4,679,362                | \$4.11                | \$4,858,974                       |
| 12       | Total Residential Service Consumption                         |                                      | <u>3,443,198</u>   | <u>\$8,923,899</u>                         |   | <u>\$9,123,882</u>         |                       | <u>\$9,474,089</u>                |
| 13       | Total Residential Service                                     | <u>373,481</u>                       | <u>3,443,198</u>   | <u>\$13,832,233</u>                        |   | <u>\$14,145,981</u>        |                       | <u>\$14,689,414</u>               |
| 14       | Average Residential Bill                                      |                                      |  | <u>\$37.04</u>                             |   | <u>\$37.88</u>             |                       | <u>\$39.33</u>                    |
| 15       |   |                                      |  |  |   |                            |                       |                                   |
| 16       | <b>General Service - Base Charge</b>                          |                                      |  |  |   |                            |                       |                                   |
| 17       | 5/8"  | 4,033                                |  | \$44,460                                   | \$11.28                                     | \$45,492                   | \$11.71               | \$47,243                          |
| 18       | 3/8"  | 0                                    |  | \$0  | \$16.92                                     | \$0                        | \$17.57               | \$0                               |
| 19       | 1"  | 3,288                                |  | \$90,628                                   | \$28.20                                     | \$92,722                   | \$29.29               | \$96,289                          |
| 20       | 1-1/2"  | 1,722                                |  | \$94,918                                   | \$56.40                                     | \$97,121                   | \$58.57               | \$100,858                         |
| 21       | 2"  | 2,093                                |  | \$184,589                                  | \$90.24                                     | \$188,872                  | \$93.71               | \$196,141                         |
| 22       | 3"  | 393                                  |  | \$69,320                                   | \$180.48                                    | \$70,929                   | \$187.43              | \$73,658                          |
| 23       | 4"  | 245                                  |  | \$67,523                                   | \$282.00                                    | \$69,090                   | \$292.85              | \$71,749                          |
| 24       | 6"  | 46                                   |  | \$25,356                                   | \$564.00                                    | \$25,944                   | \$585.70              | \$26,942                          |
| 25       | 8"  | 56                                   |  | \$49,388                                   | \$902.40                                    | \$50,534                   | \$937.13              | \$52,479                          |
| 26       | 10"   | 12                                   |  | \$19,182                                   | \$1,635.60                                  | \$19,627                   | \$1,698.54            | \$20,382                          |
| 27       | Total General Service Base Facility Charges                   | <u>11,888</u>                        |  | <u>\$645,364</u>                           |   | <u>\$660,331</u>           |                       | <u>\$685,741</u>                  |
| 28       |   |                                      |  |  |   |                            |                       |                                   |
| 29       | <b>Consumption Charge (per 1,000 Gallons)</b>                 |                                      |  |  |   |                            |                       |                                   |
| 30       | General Service   |                                      | 518,346  | \$1,356,771                                | \$2.68                                      | \$1,389,167                | \$2.78                | \$1,442,557                       |
| 31       | Total General Service Consumption                             |                                      | <u>518,346</u>   | <u>\$1,356,771</u>                         |   | <u>\$1,389,167</u>         |                       | <u>\$1,442,557</u>                |
| 32       | Total General Service   | <u>11,888</u>                        | <u>518,346</u>   | <u>\$2,002,135</u>                         |   | <u>\$2,049,498</u>         |                       | <u>\$2,128,298</u>                |
| 33       | Average General Service Bill                                  |                                      |  | <u>\$168.42</u>                            |   | <u>\$172.40</u>            |                       | <u>\$179.03</u>                   |
| 34       |   |                                      |  |  |   |                            |                       |                                   |
| 35       | <b>Private Fire Protection</b>                                |                                      |  |  |   |                            |                       |                                   |
| 36       | 1-1/2"  | 0                                    |  | \$0  | \$4.70                                      | \$0                        | \$4.88                | \$0                               |
| 37       | 2"  | 0                                    |  | \$0  | \$7.52                                      | \$0                        | \$7.81                | \$0                               |
| 38       | 4"  | 864                                  |  | \$19,841                                   | \$23.50                                     | \$20,304                   | \$24.40               | \$21,085                          |
| 39       | 6"  | 0                                    |  | \$0  | \$47.00                                     | \$0                        | \$48.81               | \$0                               |
| 40       | 8"  | 216                                  |  | \$15,875                                   | \$75.20                                     | \$16,243                   | \$78.09               | \$16,868                          |
| 41       | 10"   | 0                                    |  | \$0  | \$136.30                                    | \$0                        | \$141.55              | \$0                               |
| 42       | Total General Service Base Facility Charges                   | <u>1,080</u>                         |  | <u>\$35,716</u>                            |   | <u>\$36,547</u>            |                       | <u>\$37,953</u>                   |
| 43       |   |                                      |  |  |   |                            |                       |                                   |
| 44       | Total Private Fire Protection                                 | <u>1,080</u>                         |  | <u>\$35,716</u>                            |   | <u>\$36,547</u>            |                       | <u>\$37,953</u>                   |
| 45       | Average Private Fire Protection Bill                          |                                      |  | <u>33.0705</u>                             |   | <u>\$33.84</u>             |                       | <u>\$35.14</u>                    |
| 46       |   |                                      |  |  |   |                            |                       |                                   |
| 47       | Other Miscellaneous Revenues                                  |                                      |  | 360,497                                    |   | 360,497                    |                       | 360,497                           |
| 48       |   |                                      |  |  |   |                            |                       |                                   |
| 49       | Adjusted Test Year/ Annualized / Proposed Revenues            |                                      |  | <u>\$16,230,581</u>                        |   | <u>\$16,592,524</u>        |                       | <u>\$17,216,163</u>               |
| 50       |   |                                      |  |  |   |                            |                       |                                   |
| 51       | Total Per Books / Revenue Requirement                         |                                      |  | 16,396,326                                 |   | 16,396,326                 |                       | 17,217,167                        |
| 52       | Adjustment to remove accrued revenues per B-3, B-4            |                                      |  | 56,545                                     |   | 56,545                     |                       |                                   |
| 53       | Adjustment to remove rate case expense surcharge per B-3, B-4 |                                      |  | 48,253                                     |   | 48,253                     |                       |                                   |
| 54       | <b>Total Adjusted Books</b>                                   |                                      |  | <u>\$16,291,528</u>                        |   | <u>\$16,291,528</u>        |                       | <u>\$17,217,167</u>               |
| 55       |   |                                      |  |  |   |                            |                       |                                   |
| 56       | Difference  |                                      |  | <u>\$60,947</u>                            |   |                            |                       | <u>\$1,004</u>                    |
| 57       | Percentage  |                                      |  | <u>0.37%</u>                               |   |                            |                       | <u>0.01%</u>                      |

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

| Line No. | (1)<br>Class/Meter Size                                   | (2)   | (3)  | (4)   | (5)                                 | (6)   | (7)                           |
|----------|---|---|--|---|-------------------------------------|---|-------------------------------|
|          |   | Test Year Revenue<br>1.1.2019 to<br>5.30.2019 | Test Year Revenue<br>5.31.2019 -<br>10.04.2019 | Test Year Revenue<br>10.05.2019 -<br>12.31.2019 | Test Year Revenue<br>Jan - Dec 2019 | Annualized Revenues<br>Based on Rates<br>Eff. 5.31.2020 | Revenues at<br>Proposed Rates |
| 1        |   |   |  |   |                                     |   |                               |
| 2        | <b>Total Residential Service</b>                          | <b>\$5,990,764</b>                            | <b>\$4,834,230</b>                             | <b>\$3,569,667</b>                              | <b>\$14,394,660</b>                 | <b>\$14,714,111</b>                                     | <b>\$15,223,058</b>           |
| 3        |   |   |  |   |                                     |   |                               |
| 4        |   |   |  |   |                                     |   |                               |
| 5        | <b>Total Reuse Residential Service</b>                    | <b>\$142,540</b>                              | <b>\$114,032</b>                               | <b>\$85,524</b>                                 | <b>\$342,097</b>                    | <b>\$346,519</b>  | <b>\$358,526</b>              |
| 6        |   |   |  |   |                                     |   |                               |
| 7        |   |   |  |   |                                     |   |                               |
| 8        | <b>Total General Service</b>                              | <b>\$1,986,638</b>                            | <b>\$1,614,482</b>                             | <b>\$1,204,136</b>                              | <b>\$4,805,257</b>                  | <b>\$4,906,505</b>                                      | <b>\$5,076,293</b>            |
| 9        |   |   |  |   |                                     |   |                               |
| 10       |   |   |  |   |                                     |   |                               |
| 11       | <b>Test Year/ Annualized / Proposed Revenues</b>          | <b>\$8,119,943</b>                            | <b>\$6,562,745</b>                             | <b>\$4,859,327</b>                              | <b>\$19,542,014</b>                 | <b>\$19,967,135</b>                                     | <b>\$20,657,877</b>           |
| 12       |   |   |  |   |                                     |   |                               |
| 13       |   |   |  |   |                                     |   |                               |
| 14       | <b>Other Miscellaneous Revenues</b>                       | <b>\$137,878</b>                              | <b>\$110,302</b>                               | <b>\$82,727</b>                                 | <b>\$330,906</b>                    | <b>\$330,906</b>  | <b>\$330,906</b>              |
| 15       |   |   |  |   |                                     |   |                               |
| 16       | <b>Adjusted Test Year/ Annualized / Proposed Revenues</b> | <b>\$8,257,820</b>                            | <b>\$6,673,047</b>                             | <b>\$4,942,054</b>                              | <b>\$19,872,920</b>                 | <b>\$20,298,041</b>                                     | <b>\$20,988,783</b>           |
| 17       |   |   |  |   |                                     |   |                               |
| 18       | Total Per Books / Revenue Requirement                     | 8,805,061                                     | 6,820,530                                      | 5,214,939                                       | 20,840,530                          | 20,840,530  | 20,988,143                    |
| 19       | Adjustment to remove accrued revenues per B-3, B-4        | 16,277  | (54,943)                                       | 113,194   | 74,528                              | 74,528  |                               |
| 20       | Adjustment to remove AFPI                                 | 303,193                                       | 162,240  | 260,204   | 725,636                             | 725,636   |                               |
| 21       | Adjustment to remove Guaranteed Rev                       | 7,337   | 5,781  | 4,222   | 17,340                              | 17,340  |                               |
| 22       | Adjustment to remove Surcharge                            | 33,597  | 15,672   | 7,233   | 56,502                              | 56,502  |                               |
| 23       | <b>Total Adjusted Books</b>                               | <b>8,444,658</b>                              | <b>6,691,779</b>                               | <b>4,830,087</b>                                | <b>19,966,524</b>                   | <b>19,966,524</b>                                       | <b>20,988,143</b>             |
| 24       |   |   |  |   |                                     |   |                               |
| 25       | Difference  | \$186,837                                     | \$18,733                                       | (\$111,967)                                     | \$93,603                            |   | (\$640)                       |
| 26       | Percentage  | 2.21%   | 0.28%  | -2.32%  | 0.47%                               |   | 0.00%                         |

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

| Line No.   | (1)<br>Class/Meter Size                          | (2)<br>Bills<br>1.1.2019 to<br>5.30.2019 | (3)<br>Total Billable<br>Gallons (in<br>000's)<br>1.1.2019 to<br>5.30.2019 | (4)<br>Test Year<br>Rates Effective<br>6.29.2018 | (5)<br>Test Year<br>Revenue<br>1.1.2019 to<br>5.30.2019 | (6)<br>Total Bills<br>5.31.2019 -<br>10.04.2019 | (7)<br>Total Billable<br>Gallons (in<br>000's)<br>5.31.2019 -<br>10.04.2019 | (8)<br>Test Year<br>Rates Effective<br>5.31.2019 | (9)<br>Test Year<br>Revenue<br>5.31.2019 -<br>10.04.2019 |
|--|--|--|--|--|---|---|---|--|--|
|  |  |  |  |  |   |   |   |  |  |
| <b>1 Residential - Base Charge</b>               |  |  |  |  |   |   |   |  |  |
| 2  | Flat Rate  | 8,095                                    |  | \$46.64  | \$377,551   | 6,476   |   | \$47.37  | \$306,768  |
| 3  | 5/8"   | 91,169                                   |  | \$25.93  | \$2,364,016   | 72,935  |   | \$26.33  | \$1,920,387  |
| 4  | 3/4"   | 171                                      |  | \$25.93  | \$4,430   | 137   |   | \$26.33  | \$3,598  |
| 5  | 1"   | 11,340                                   |  | \$25.93  | \$294,035   | 9,072   |   | \$26.33  | \$238,857  |
| 6  | Total Residential Service Base Charge            | <u>110,775</u>                           |  |  | <u>\$3,040,032</u>                                      | <u>88,620</u>                                   |   |  | <u>\$2,469,611</u>                                       |
| <b>7 Consumption Charge (per 1,000 Gallons)</b>  |  |  |  |  |   |   |   |  |  |
| 8  | Residential Service                              |  | 477,641  | \$4.15   | \$1,982,209   |   | 382,113   | \$4.21   | \$1,608,694  |
| 9  | Total Residential Service Consumption            |  | <u>477,641</u>   |  | <u>\$1,982,209</u>                                      |   | <u>382,113</u>  |  | <u>\$1,608,694</u>                                       |
| 10   | Total Residential Service                        | <u>110,775</u>                           | <u>477,641</u>   |  | <u>\$5,022,242</u>                                      | <u>88,620</u>                                   | <u>382,113</u>  |  | <u>\$4,078,305</u>                                       |
| 11   | Average Residential Bill                         |  |  |  | <u>\$45.34</u>  |   |   |  | <u>\$46.02</u>   |
| <b>13 Residential - Reuse</b>                    |  |  |  |  |   |   |   |  |  |
| 14   | 5/8"   | 4,104                                    |  | \$7.82   | \$32,091  | 3,283   |   | \$7.82   | \$25,673   |
| 15   | 1"   | 5  |  | \$7.82   | \$39  | 4   |   | \$7.82   | \$31   |
| 16   | 1-1/2"   |  |  | \$7.82   | \$0   |   |   | \$7.82   | \$0  |
| 17   | 2"   | 25                                       |  | \$7.82   | \$199   | 20  |   | \$7.82   | \$159  |
| 18   | Total Residential Reuse Service Base Charge      | <u>4,134</u>                             |  |  | <u>\$32,329</u>   | <u>3,307</u>                                    |   |  | <u>\$25,863</u>  |
| <b>19 Consumption Charge (per 1,000 Gallons)</b> |  |  |  |  |   |   |   |  |  |
| 20   | Residential Reuse Service                        |  | 74,467   | \$1.48   | \$110,211   |   | 59,574  | \$1.48   | \$88,169   |
| 21   | Total Residential Reuse Service Consumption      |  | <u>74,467</u>  |  | <u>\$110,211</u>  |   | <u>59,574</u>   |  | <u>\$88,169</u>  |
| 22   | Total Reuse Residential Service                  | <u>4,134</u>                             | <u>74,467</u>  |  | <u>\$142,540</u>  | <u>3,307</u>                                    | <u>59,574</u>   |  | <u>\$114,032</u>   |
| 23   | Average Residential Reuse Bill                   |  |  |  | <u>\$34.48</u>  |   |   |  | <u>\$34.48</u>   |
| <b>26 General Service - Base Charge</b>          |  |  |  |  |   |   |   |  |  |
| 27   | Flat Rate  | 745                                      |  | \$46.64  | \$34,747  | 596   |   | \$47.37  | \$28,233   |
| 28   | 5/8"   | 1,033                                    |  | \$25.93  | \$26,784  | 826   |   | \$26.33  | \$21,757   |
| 29   | 3/4"   | 5  |  | \$38.90  | \$195   | 4   |   | \$39.50  | \$158  |
| 30   | 1"   | 598                                      |  | \$64.83  | \$38,790  | 479   |   | \$65.83  | \$31,511   |
| 31   | 1-1/2"   | 707                                      |  | \$129.65   | \$91,619  | 565   |   | \$131.65   | \$74,426   |
| 32   | 2"   | 747                                      |  | \$207.44   | \$154,975   | 598   |   | \$210.64   | \$125,893  |
| 33   | 3"   | 154                                      |  | \$414.88   | \$63,961  | 123   |   | \$421.28   | \$51,958   |
| 34   | 4"   | 83                                       |  | \$648.25   | \$53,481  | 66  |   | \$658.25   | \$43,445   |
| 35   | 6"   | 14                                       |  | \$1,296.50                                       | \$18,367  | 11  |   | \$1,316.50                                       | \$14,920   |
| 36   | 8"   | 18                                       |  | \$2,074.40                                       | \$38,031  | 15  |   | \$2,106.40                                       | \$30,894   |
| 37   | 10"  | 5  |  | \$3,759.85                                       | \$18,799  | 4   |   | \$3,817.85                                       | \$15,271   |
| 38   | Total General Service Base Facility Charges      | <u>4,109</u>                             |  |  | <u>\$539,747</u>  | <u>3,287</u>                                    |   |  | <u>\$438,465</u>   |
| <b>40 Consumption Charge (per 1,000 Gallons)</b> |  |  |  |  |   |   |   |  |  |
| 41   | General Service                                  |  | 148,016  | \$4.97   | \$735,639   |   | 118,413   | \$5.05   | \$597,984  |
| 42   | Total General Service Consumption                |  | <u>148,016</u>   |  | <u>\$735,639</u>  |   | <u>118,413</u>  |  | <u>\$597,984</u>   |
| 43   | Total General Service                            | <u>4,109</u>                             | <u>148,016</u>   |  | <u>\$1,275,386</u>                                      | <u>3,287</u>                                    | <u>118,413</u>  |  | <u>\$1,036,449</u>                                       |
| 44   | Average General Service Bill                     |  |  |  | <u>\$310.38</u>   |   |   |  | <u>\$315.29</u>  |
| 45   |  |  |  |  |   |   |   |  |  |
| 46   |  |  |  |  |   |   |   |  |  |
| 47   | <b>Test Year/ Annualized / Proposed Revenues</b> |  |  |  | <u>\$6,440,168</u>                                      |   |   |  | <u>\$5,228,787</u>                                       |

| Line No. | (1)<br>Class/Meter Size                          | (2)                     |                         | (3)                               |                                   | (4)                       |                           | (5)                     |                         | (6)            |                  | (7)                               |                                   | (8)               |                     |
|----------|--|-------------------------|-------------------------|-----------------------------------|-----------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|----------------|------------------|-----------------------------------|-----------------------------------|-------------------|---------------------|
|          |  | Total Bills             | Total Bills             | Total Billable Gallons (in 000's) | Total Billable Gallons (in 000's) | Test Year Rates Effective | Test Year Rates Effective | Test Year Revenue       | Test Year Revenue       | Total Bills    | Total Bills      | Total Billable Gallons (in 000's) | Total Billable Gallons (in 000's) | Test Year Revenue | Test Year Revenue   |
|          |  | 10.05.2019 - 12.31.2019 | 10.05.2019 - 12.31.2019 |                                   |                                   | 10.05.2019                | 10.05.2019                | 10.05.2019 - 12.31.2019 | 10.05.2019 - 12.31.2019 | Jan - Dec 2019 | Jan - Dec 2019   | Jan - Dec 2019                    | Jan - Dec 2019                    | Jan - Dec 2019    | Jan - Dec 2019      |
| 1        | <b>Residential - Base Charge</b>                 |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 2        | Flat Rate  | 4,857                   |                         |                                   |                                   | \$47.13                   |                           | \$228,910               |                         | 19,428         |                  |                                   |                                   |                   | \$913,229           |
| 3        | 5/8"   | 54,702                  |                         |                                   |                                   | \$26.20                   |                           | \$1,433,179             |                         | 218,806        |                  |                                   |                                   |                   | \$5,717,583         |
| 4        | 3/4"   | 103                     |                         |                                   |                                   | \$26.20                   |                           | \$2,686                 |                         | 410            |                  |                                   |                                   |                   | \$10,714            |
| 5        | 1"   | 6,804                   |                         |                                   |                                   | \$26.20                   |                           | \$178,258               |                         | 27,215         |                  |                                   |                                   |                   | \$711,151           |
| 6        | Total Residential Service Base Charge            | <u>66,465</u>           |                         |                                   |                                   |                           |                           | <u>\$1,843,033</u>      |                         | <u>265,859</u> |                  |                                   |                                   |                   | <u>\$7,352,677</u>  |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 8        | Residential Service                              |                         | 286,585                 |                                   |                                   | \$4.19                    |                           | \$1,200,789             |                         |                | 1,146,338        |                                   |                                   |                   | \$4,791,693         |
| 9        | Total Residential Service Consumption            |                         | <u>286,585</u>          |                                   |                                   |                           |                           | <u>\$1,200,789</u>      |                         |                | <u>1,146,338</u> |                                   |                                   |                   | <u>\$4,791,693</u>  |
| 10       | Total Residential Service                        | <u>66,465</u>           | <u>286,585</u>          |                                   |                                   |                           |                           | <u>\$3,043,823</u>      |                         | <u>265,859</u> | <u>1,146,338</u> |                                   |                                   |                   | <u>\$12,144,370</u> |
| 11       | Average Residential Bill                         |                         |                         |                                   |                                   |                           |                           | <u>\$45.80</u>          |                         |                |                  |                                   |                                   |                   | <u>\$45.68</u>      |
| 12       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 13       | <b>Residential - Reuse</b>                       |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 14       | 5/8"   | 2,462                   |                         |                                   |                                   | \$7.82                    |                           | \$19,255                |                         | 9,849          |                  |                                   |                                   |                   | \$77,019            |
| 15       | 1"   | 3                       |                         |                                   |                                   | \$7.82                    |                           | \$23                    |                         | 9              |                  |                                   |                                   |                   | \$94                |
| 16       | 1-1/2"   |                         |                         |                                   |                                   | \$7.82                    |                           | \$0                     |                         | 0              |                  |                                   |                                   |                   | \$0                 |
| 17       | 2"   | 15                      |                         |                                   |                                   | \$7.82                    |                           | \$119                   |                         | 46             |                  |                                   |                                   |                   | \$477               |
| 18       | Total Residential Reuse Service Base Charge      | <u>2,481</u>            |                         |                                   |                                   |                           |                           | <u>\$19,398</u>         |                         | <u>9,904</u>   |                  |                                   |                                   |                   | <u>\$77,590</u>     |
| 19       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 20       | Residential Reuse Service                        |                         | 44,680                  |                                   |                                   | \$1.48                    |                           | \$66,127                |                         |                | 178,721          |                                   |                                   |                   | \$264,507           |
| 21       | Total Residential Reuse Service Consumption      |                         | <u>44,680</u>           |                                   |                                   |                           |                           | <u>\$66,127</u>         |                         |                | <u>178,721</u>   |                                   |                                   |                   | <u>\$264,507</u>    |
| 22       | Total Reuse Residential Service                  | <u>2,481</u>            | <u>44,680</u>           |                                   |                                   |                           |                           | <u>\$85,524</u>         |                         | <u>9,904</u>   | <u>178,721</u>   |                                   |                                   |                   | <u>\$342,097</u>    |
| 23       | Average Residential Reuse Bill                   |                         |                         |                                   |                                   |                           |                           | <u>\$34.48</u>          |                         |                |                  |                                   |                                   |                   | <u>\$34.54</u>      |
| 24       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 25       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 26       | <b>General Service - Base Charge</b>             |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 27       | Flat Rate  | 447                     |                         |                                   |                                   | \$47.13                   |                           | \$21,067                |                         | 1,788          |                  |                                   |                                   |                   | \$84,046            |
| 28       | 5/8"   | 620                     |                         |                                   |                                   | \$26.20                   |                           | \$16,237                |                         | 2,479          |                  |                                   |                                   |                   | \$64,778            |
| 29       | 3/4"   | 3                       |                         |                                   |                                   | \$39.30                   |                           | \$118                   |                         | 12             |                  |                                   |                                   |                   | \$470               |
| 30       | 1"   | 359                     |                         |                                   |                                   | \$65.50                   |                           | \$23,515                |                         | 1,436          |                  |                                   |                                   |                   | \$93,815            |
| 31       | 1-1/2"   | 424                     |                         |                                   |                                   | \$131.00                  |                           | \$55,544                |                         | 1,696          |                  |                                   |                                   |                   | \$221,589           |
| 32       | 2"   | 448                     |                         |                                   |                                   | \$209.60                  |                           | \$93,953                |                         | 1,793          |                  |                                   |                                   |                   | \$374,821           |
| 33       | 3"   | 93                      |                         |                                   |                                   | \$419.20                  |                           | \$38,776                |                         | 370            |                  |                                   |                                   |                   | \$154,695           |
| 34       | 4"   | 50                      |                         |                                   |                                   | \$655.00                  |                           | \$32,423                |                         | 198            |                  |                                   |                                   |                   | \$129,348           |
| 35       | 6"   | 9                       |                         |                                   |                                   | \$1,310.00                |                           | \$11,135                |                         | 34             |                  |                                   |                                   |                   | \$44,422            |
| 36       | 8"   | 11                      |                         |                                   |                                   | \$2,096.00                |                           | \$23,056                |                         | 44             |                  |                                   |                                   |                   | \$91,981            |
| 37       | 10"  | 3                       |                         |                                   |                                   | \$3,799.00                |                           | \$11,397                |                         | 12             |                  |                                   |                                   |                   | \$45,468            |
| 38       | Total General Service Base Facility Charges      | <u>2,466</u>            |                         |                                   |                                   |                           |                           | <u>\$327,221</u>        |                         | <u>9,862</u>   |                  |                                   |                                   |                   | <u>\$1,305,433</u>  |
| 39       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 40       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 41       | General Service                                  |                         | 88,810                  |                                   |                                   | \$5.02                    |                           | \$445,824               |                         |                | 355,238          |                                   |                                   |                   | \$1,779,446         |
| 42       | Total General Service Consumption                |                         | <u>88,810</u>           |                                   |                                   |                           |                           | <u>\$445,824</u>        |                         |                | <u>355,238</u>   |                                   |                                   |                   | <u>\$1,779,446</u>  |
| 43       | Total General Service                            | <u>2,466</u>            | <u>88,810</u>           |                                   |                                   |                           |                           | <u>\$773,044</u>        |                         | <u>9,862</u>   | <u>355,238</u>   |                                   |                                   |                   | <u>\$3,084,879</u>  |
| 44       | Average General Service Bill                     |                         |                         |                                   |                                   |                           |                           | <u>\$313.54</u>         |                         |                |                  |                                   |                                   |                   | <u>\$312.80</u>     |
| 45       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 46       |  |                         |                         |                                   |                                   |                           |                           |                         |                         |                |                  |                                   |                                   |                   |                     |
| 47       | <b>Test Year/ Annualized / Proposed Revenues</b> |                         |                         |                                   |                                   |                           |                           | <u>\$3,902,391</u>      |                         |                |                  |                                   |                                   |                   | <u>\$15,571,346</u> |

| Line No. | (1)<br>Class/Meter Size                          | (2)                                  | (3)                 | (4)            | (5)                        |
|----------|--|--------------------------------------|---------------------|----------------|----------------------------|
|          |  | Present Rates Effective<br>5.31.2020 | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                 |                                      |                     |                |                            |
| 2        | Flat Rate  | \$48.06                              | \$933,710           | \$49.72        | \$965,980                  |
| 3        | 5/8"   | \$26.72                              | \$5,846,496         | \$27.64        | \$6,048,454                |
| 4        | 3/4"   | \$26.72                              | \$10,955            | \$27.64        | \$11,334                   |
| 5        | 1"   | \$26.72                              | \$727,185           | \$27.64        | \$752,304                  |
| 6        | Total Residential Service Base Charge            |                                      | <u>\$7,518,346</u>  |                | <u>\$7,778,072</u>         |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                      |                     |                |                            |
| 8        | Residential Service                              | \$4.27                               | \$4,894,863         | \$4.42         | \$5,064,521                |
| 9        | Total Residential Service Consumption            |                                      | <u>\$4,894,863</u>  |                | <u>\$5,064,521</u>         |
| 10       | Total Residential Service                        |                                      | <u>\$12,413,209</u> |                | <u>\$12,842,593</u>        |
| 11       | Average Residential Bill                         |                                      | <u>\$46.69</u>      |                | <u>\$48.31</u>             |
| 12       |  |                                      |                     |                |                            |
| 13       | <b>Residential - Reuse</b>                       |                                      |                     |                |                            |
| 14       | 5/8"   | \$7.92                               | \$78,004            | \$8.19         | \$80,703                   |
| 15       | 1"   | \$7.92                               | \$71                | \$8.19         | \$74                       |
| 16       | 1-1/2"   | \$7.92                               | \$0                 | \$8.19         | \$0                        |
| 17       | 2"   | \$7.92                               | \$362               | \$8.19         | \$375                      |
| 18       | Total Residential Reuse Service Base Charge      |                                      | <u>\$78,438</u>     |                | <u>\$81,151</u>            |
| 19       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                      |                     |                |                            |
| 20       | Residential Reuse Service                        | \$1.50                               | \$268,082           | \$1.55         | \$277,375                  |
| 21       | Total Residential Reuse Service Consumption      |                                      | <u>\$268,082</u>    |                | <u>\$277,375</u>           |
| 22       | Total Reuse Residential Service                  |                                      | <u>\$346,519</u>    |                | <u>\$358,526</u>           |
| 23       | Average Residential Reuse Bill                   |                                      | <u>\$34.99</u>      |                | <u>\$36.20</u>             |
| 24       |  |                                      |                     |                |                            |
| 25       |  |                                      |                     |                |                            |
| 26       | <b>General Service - Base Charge</b>             |                                      |                     |                |                            |
| 27       | Flat Rate  | \$48.06                              | \$85,931            | \$49.72        | \$88,901                   |
| 28       | 5/8"   | \$26.72                              | \$66,239            | \$27.64        | \$68,527                   |
| 29       | 3/4"   | \$40.08                              | \$481               | \$41.47        | \$498                      |
| 30       | 1"   | \$66.80                              | \$95,925            | \$69.11        | \$99,239                   |
| 31       | 1-1/2"   | \$133.60                             | \$226,586           | \$138.22       | \$234,414                  |
| 32       | 2"   | \$213.76                             | \$383,272           | \$221.15       | \$396,515                  |
| 33       | 3"   | \$427.52                             | \$158,182           | \$442.29       | \$163,648                  |
| 34       | 4"   | \$668.00                             | \$132,264           | \$691.08       | \$136,834                  |
| 35       | 6"   | \$1,336.00                           | \$45,424            | \$1,382.17     | \$46,994                   |
| 36       | 8"   | \$2,137.60                           | \$94,054            | \$2,211.46     | \$97,304                   |
| 37       | 10"  | \$3,874.40                           | \$46,493            | \$4,008.28     | \$48,099                   |
| 38       | Total General Service Base Facility Charges      |                                      | <u>\$1,334,851</u>  |                | <u>\$1,380,974</u>         |
| 39       |  |                                      |                     |                |                            |
| 40       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                      |                     |                |                            |
| 41       | General Service                                  | \$5.11                               | \$1,815,266         | \$5.29         | \$1,878,143                |
| 42       | Total General Service Consumption                |                                      | <u>\$1,815,266</u>  |                | <u>\$1,878,143</u>         |
| 43       | Total General Service                            |                                      | <u>\$3,150,117</u>  |                | <u>\$3,259,117</u>         |
| 44       | Average General Service Bill                     |                                      | <u>\$319.42</u>     |                | <u>\$330.47</u>            |
| 45       |  |                                      |                     |                |                            |
| 46       |  |                                      |                     |                |                            |
| 47       | <b>Test Year/ Annualized / Proposed Revenues</b> |                                      | <u>\$15,909,845</u> |                | <u>\$16,460,237</u>        |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Tierra Verde

Schedule E-2 (Interim)

Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

Preparer: Jared Deason

Interim [x] Final []

Water [ ] Sewer [x]

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                   | (4)             | (5)                   | (6)                    | (7)                    | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------|-----------------|-----------------------|------------------------|------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Gallons (in)    | Test Year Rates | Test Year             | Total Bills            | Total Gallons (in)     | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019 | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                       |                 |                       |                        |                        |                 |                        |
| 2        | Flat Rate  | 2,423                 |                       | \$93.28         | \$225,971             | 1,938                  |                        | \$94.74         | \$183,606              |
| 3        | 5/8"   |                       |                       | \$51.86         | \$0                   |                        |                        | \$52.66         | \$0                    |
| 4        | 3/4"   |                       |                       | \$51.86         | \$0                   |                        |                        | \$52.66         | \$0                    |
| 5        | 1"   |                       |                       | \$51.86         | \$0                   |                        |                        | \$52.66         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>2,423</u>          |                       |                 | <u>\$225,971</u>      | <u>1,938</u>           |                        |                 | <u>\$183,606</u>       |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 8        | Residential Service                              |                       |                       | \$4.15          | \$0                   |                        |                        | \$4.21          | \$0                    |
| 9        | Total Residential Service Consumption            |                       | 0                     |                 | \$0                   |                        | 0                      |                 | \$0                    |
| 10       | Total Residential Service                        | <u>2,423</u>          | <u>0</u>              |                 | <u>\$225,971</u>      | <u>1,938</u>           | <u>0</u>               |                 | <u>\$183,606</u>       |
| 11       | Average Residential Bill                         |                       |                       |                 | <u>\$93.28</u>        |                        |                        |                 | <u>\$94.74</u>         |
| 12       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 13       | <b>General Service - Base Charge</b>             |                       |                       |                 |                       |                        |                        |                 |                        |
| 14       | Flat Rate  |                       |                       | \$93.28         | \$0                   |                        |                        | \$94.74         | \$0                    |
| 15       | 5/8"   |                       |                       | \$51.86         | \$0                   |                        |                        | \$52.66         | \$0                    |
| 16       | 3/4"   |                       |                       | \$77.80         | \$0                   |                        |                        | \$79.00         | \$0                    |
| 17       | 1"   | 121                   |                       | \$129.66        | \$15,667              | 97                     |                        | \$131.66        | \$12,727               |
| 18       | 1-1/2"   | 68                    |                       | \$259.30        | \$17,611              | 54                     |                        | \$263.30        | \$14,306               |
| 19       | 2"   | 111                   |                       | \$414.88        | \$46,155              | 89                     |                        | \$421.28        | \$37,494               |
| 20       | 3"   |                       |                       | \$829.76        | \$0                   |                        |                        | \$842.56        | \$0                    |
| 21       | 4"   | 3                     |                       | \$1,296.50      | \$4,322               | 3                      |                        | \$1,316.50      | \$3,511                |
| 22       | 6"   | 6                     |                       | \$2,593.00      | \$15,126              | 5                      |                        | \$2,633.00      | \$12,287               |
| 23       | 8"   | 3                     |                       | \$4,148.80      | \$10,372              | 2                      |                        | \$4,212.80      | \$8,426                |
| 24       | 10"  | 0                     |                       | \$7,519.70      | \$0                   |                        |                        | \$7,635.70      | \$0                    |
| 25       | Total General Service Base Facility Charges      | <u>312</u>            |                       |                 | <u>\$109,253</u>      | <u>249</u>             |                        |                 | <u>\$88,751</u>        |
| 26       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 28       | General Service                                  |                       | 26,238                | \$4.97          | \$130,405             |                        | 20,991                 | \$5.05          | \$106,003              |
| 29       | Total General Service Consumption                |                       | <u>26,238</u>         |                 | <u>\$130,405</u>      |                        | <u>20,991</u>          |                 | <u>\$106,003</u>       |
| 30       | Total General Service                            | <u>312</u>            | <u>26,238</u>         |                 | <u>\$239,657</u>      | <u>249</u>             | <u>20,991</u>          |                 | <u>\$194,753</u>       |
| 31       | Average General Service Bill                     |                       |                       |                 | <u>\$768.95</u>       |                        |                        |                 | <u>\$781.10</u>        |
| 32       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 33       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                       |                 | <u>\$465,628</u>      |                        |                        |                 | <u>\$378,360</u>       |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Tierra Verde

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [x] Final []

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2 (Interim)

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Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)   | (4)                              | (5)  | (6)                              | (7)  | (8)                            |
|----------|--|---|---|----------------------------------|--|----------------------------------|--|--------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in)<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in)<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2019 |
| 1        | <b>Residential - Base Charge</b>                 |   |   |                                  |  |                                  |  |                                |
| 2        | Flat Rate  | 1,454                                     |   | \$94.26                          | \$137,007  | 5,814                            |  | \$546,584                      |
| 3        | 5/8"   |   |   | \$52.39                          | \$0  | 0                                |  | \$0                            |
| 4        | 3/4"   |   |   | \$52.39                          | \$0  | 0                                |  | \$0                            |
| 5        | 1"   |   |   | \$52.39                          | \$0  | 0                                |  | \$0                            |
| 6        | Total Residential Service Base Charge            | <u>1,454</u>                              |   |                                  | <u>\$137,007</u>                                     | <u>5,814</u>                     |  | <u>\$546,584</u>               |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |   |                                  |  |                                  |  |                                |
| 8        | Residential Service                              |   |   | \$4.19                           | \$0  |                                  | 0  | \$0                            |
| 9        | Total Residential Service Consumption            |   | 0   |                                  | \$0  |                                  | 0  | \$0                            |
| 10       | Total Residential Service                        | <u>1,454</u>                              | <u>0</u>  |                                  | <u>\$137,007</u>                                     | <u>5,814</u>                     | <u>0</u>                                   | <u>\$546,584</u>               |
| 11       | Average Residential Bill                         |   |   |                                  | <u>\$94.26</u>                                       |                                  |  | <u>\$94.01</u>                 |
| 12       |  |   |   |                                  |  |                                  |  |                                |
| 13       | <b>General Service - Base Charge</b>             |   |   |                                  |  |                                  |  |                                |
| 14       | Flat Rate  |   |   | \$94.26                          | \$0  | 0                                |  | \$0                            |
| 15       | 5/8"   |   |   | \$52.40                          | \$0  | 0                                |  | \$0                            |
| 16       | 3/4"   |   |   | \$78.60                          | \$0  | 0                                |  | \$0                            |
| 17       | 1"   | 73  |   | \$131.00                         | \$9,498  | 290                              |  | \$37,892                       |
| 18       | 1-1/2"   | 41  |   | \$262.00                         | \$10,677   | 163                              |  | \$42,593                       |
| 19       | 2"   | 67  |   | \$419.20                         | \$27,982   | 267                              |  | \$111,631                      |
| 20       | 3"   |   |   | \$838.40                         | \$0  | 0                                |  | \$0                            |
| 21       | 4"   | 2   |   | \$1,310.00                       | \$2,620  | 8                                |  | \$10,452                       |
| 22       | 6"   | 4   |   | \$2,620.00                       | \$9,170  | 14                               |  | \$36,583                       |
| 23       | 8"   | 2   |   | \$4,192.00                       | \$6,288  | 6                                |  | \$25,086                       |
| 24       | 10"  |   |   | \$7,598.00                       | \$0  | 0                                |  | \$0                            |
| 25       | Total General Service Base Facility Charges      | <u>187</u>                                |   |                                  | <u>\$66,234</u>                                      | <u>748</u>                       |  | <u>\$264,237</u>               |
| 26       |  |   |   |                                  |  |                                  |  |                                |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |   |                                  |  |                                  |  |                                |
| 28       | General Service                                  |   | 15,743  | \$5.02                           | \$79,030   |                                  | 62,972                                     | \$315,437                      |
| 29       | Total General Service Consumption                |   | <u>15,743</u>                                       |                                  | <u>\$79,030</u>                                      |                                  | <u>62,972</u>                              | <u>\$315,437</u>               |
| 30       | Total General Service                            | <u>187</u>                                | <u>15,743</u>                                       |                                  | <u>\$145,263</u>                                     | <u>748</u>                       | <u>62,972</u>                              | <u>\$579,674</u>               |
| 31       | Average General Service Bill                     |   |   |                                  | <u>\$776.81</u>                                      |                                  |  | <u>\$774.97</u>                |
| 32       |  |   |   |                                  |  |                                  |  |                                |
| 33       |  |   |   |                                  |  |                                  |  |                                |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |   |                                  | <u>\$282,270</u>                                     |                                  |  | <u>\$1,126,258</u>             |



Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Tierra Verde

Schedule E-2 (Interim)

Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

Preparer: Jared Deason

Interim  Final

Water  Sewer

| Line No. | (1)<br>Class/Meter Size                          | (2)                        | (3)                 | (4)            | (5)                        |
|----------|--|----------------------------|---------------------|----------------|----------------------------|
|          |  | Present Rates<br>1.10.2020 | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                 |                            |                     |                |                            |
| 2        | Flat Rate  | \$96.13                    | \$558,900           | \$99.45        | \$578,214                  |
| 3        | 5/8"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 4        | 3/4"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 5        | 1"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 6        | Total Residential Service Base Charge            |                            | <u>\$558,900</u>    |                | <u>\$578,214</u>           |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                            |                     |                |                            |
| 8        | Residential Service                              | \$4.27                     | \$0                 | \$4.42         | \$0                        |
| 9        | Total Residential Service Consumption            |                            | <u>\$0</u>          |                | <u>\$0</u>                 |
| 10       | Total Residential Service                        |                            | <u>\$558,900</u>    |                | <u>\$578,214</u>           |
| 11       | Average Residential Bill                         |                            | <u>\$96.13</u>      |                | <u>\$99.45</u>             |
| 12       |  |                            |                     |                |                            |
| 13       | <b>General Service - Base Charge</b>             |                            |                     |                |                            |
| 14       | Flat Rate  | \$96.13                    | \$0                 | \$99.45        | \$0                        |
| 15       | 5/8"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 16       | 3/4"   | \$80.16                    | \$0                 | \$82.93        | \$0                        |
| 17       | 1"   | \$133.60                   | \$38,744            | \$138.22       | \$40,083                   |
| 18       | 1-1/2"   | \$267.20                   | \$43,554            | \$276.43       | \$45,059                   |
| 19       | 2"   | \$427.52                   | \$114,148           | \$442.29       | \$118,092                  |
| 20       | 3"   | \$855.04                   | \$0                 | \$884.59       | \$0                        |
| 21       | 4"   | \$1,336.00                 | \$10,688            | \$1,382.17     | \$11,057                   |
| 22       | 6"   | \$2,672.00                 | \$37,408            | \$2,764.33     | \$38,701                   |
| 23       | 8"   | \$4,275.20                 | \$25,651            | \$4,422.93     | \$26,538                   |
| 24       | 10"  | \$7,748.80                 | \$0                 | \$8,016.56     | \$0                        |
| 25       | Total General Service Base Facility Charges      |                            | <u>\$270,193</u>    |                | <u>\$279,529</u>           |
| 26       |  |                            |                     |                |                            |
| 27       | <b>Consumption Charge (per 1,000 Gallons)</b>    |                            |                     |                |                            |
| 28       | General Service                                  | \$5.11                     | <u>\$321,787</u>    | \$5.29         | <u>\$332,933</u>           |
| 29       | Total General Service Consumption                |                            | <u>\$321,787</u>    |                | <u>\$332,933</u>           |
| 30       | Total General Service                            |                            | <u>\$591,980</u>    |                | <u>\$612,462</u>           |
| 31       | Average General Service Bill                     |                            | <u>\$791.42</u>     |                | <u>\$818.80</u>            |
| 32       |  |                            |                     |                |                            |
| 33       |  |                            |                     |                |                            |
| 34       | <b>Test Year/ Annualized / Proposed Revenues</b> |                            | <u>\$1,150,879</u>  |                | <u>\$1,190,676</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - Mid County  
 Docket No.: 20200139-WS  
 Test Year Ended: 12/31/2019  
 Interim  Final   
 Water  Sewer

Florida Public Service Commission  
 Schedule E-2 (Interim)  
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 Preparer: Jared Deason

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   |                            | (3)             | (4)                   | (5)                    | (6)                        | (7)             | (8)                    | (9) |
|----------|--|-----------------------|----------------------------|-----------------|-----------------------|------------------------|----------------------------|-----------------|------------------------|-----|
|          |  | Bills                 | Total Billable Gallons (in | Test Year Rates | Test Year             | Total Bills            | Total Billable Gallons (in | Test Year Rates | Test Year              |     |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019      | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019     | 5.31.2019       | 5.31.2019 - 10.04.2019 |     |
| 1        | <b>Residential - Base Charge</b>                 |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 2        | Flat Rate  |                       |                            | \$93.28         | \$0                   |                        |                            | \$94.74         | \$0                    |     |
| 3        | 5/8"   | 5,720                 |                            | \$51.86         | \$296,661             | 4,576                  |                            | \$52.66         | \$240,990              |     |
| 4        | 3/4"   |                       |                            | \$51.86         | \$0                   |                        |                            | \$52.66         | \$0                    |     |
| 5        | 1"   | -                     |                            | \$51.86         | \$0                   | -                      |                            | \$52.66         | \$0                    |     |
| 6        | Total Residential Service Base Charge            | <u>5,720</u>          |                            |                 | <u>\$296,661</u>      | <u>4,576</u>           |                            |                 | <u>\$240,990</u>       |     |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 8        | Residential Service                              |                       | 54,035                     | \$4.15          | \$224,243             |                        | 36,023                     | \$4.21          | \$151,657              |     |
| 9        | Total Residential Service Consumption            |                       | <u>54,035</u>              |                 | <u>\$224,243</u>      |                        | <u>36,023</u>              |                 | <u>\$151,657</u>       |     |
| 10       | Total Residential Service                        | <u>5,720</u>          | <u>54,035</u>              |                 | <u>\$520,904</u>      | <u>4,576</u>           | <u>36,023</u>              |                 | <u>\$392,647</u>       |     |
| 11       | Average Residential Bill                         |                       |                            |                 | <u>\$91.06</u>        |                        |                            |                 | <u>\$85.80</u>         |     |
| 12       |  |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 13       |  |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 14       | <b>General Service - Base Charge</b>             |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 15       | Flat Rate  |                       |                            | \$93.28         | \$0.00                |                        |                            | \$94.74         | \$0.00                 |     |
| 16       | 5/8"   | 0                     |                            | \$51.86         | \$0                   | 0                      |                            | \$52.66         | \$0                    |     |
| 17       | 3/4"   | 0                     |                            | \$77.80         | \$0                   | 0                      |                            | \$79.00         | \$0                    |     |
| 18       | 1"   | 441                   |                            | \$129.66        | \$57,212              | 353                    |                            | \$131.66        | \$46,476               |     |
| 19       | 1-1/2"   | 88                    |                            | \$259.30        | \$22,689              | 70                     |                            | \$263.30        | \$18,431               |     |
| 20       | 2"   | 0                     |                            | \$414.88        | \$0                   | 0                      |                            | \$421.28        | \$0                    |     |
| 21       | 3"   | 0                     |                            | \$829.76        | \$0                   | 0                      |                            | \$842.56        | \$0                    |     |
| 22       | 4"   | 0                     |                            | \$1,296.50      | \$0                   | 0                      |                            | \$1,316.50      | \$0                    |     |
| 23       | 6"   | 15                    |                            | \$2,593.00      | \$39,975              | 12                     |                            | \$2,633.00      | \$32,474               |     |
| 24       | 8"   | 2                     |                            | \$4,148.80      | \$8,643               | 2                      |                            | \$4,212.80      | \$7,021                |     |
| 25       | 10"  |                       |                            | \$7,519.70      | \$0                   |                        |                            | \$7,635.70      | \$0                    |     |
| 26       | Total General Service Base Facility Charges      | <u>546</u>            |                            |                 | <u>\$128,520</u>      | <u>437</u>             |                            |                 | <u>\$104,402</u>       |     |
| 27       |  |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 28       | Consumption Charge (per 1,000 Gallons)           |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 29       | General Service                                  |                       | 69,029                     | \$4.97          | \$343,075             |                        | 55,223                     | \$5.05          | \$278,878              |     |
| 30       | Total General Service Consumption                |                       | <u>69,029</u>              |                 | <u>\$343,075</u>      |                        | <u>55,223</u>              |                 | <u>\$278,878</u>       |     |
| 31       | Total General Service                            | <u>546</u>            | <u>69,029</u>              |                 | <u>\$471,595</u>      | <u>437</u>             | <u>55,223</u>              |                 | <u>\$383,280</u>       |     |
| 32       | Average General Service Bill                     |                       |                            |                 | <u>\$863.33</u>       |                        |                            |                 | <u>\$877.07</u>        |     |
| 33       |  |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 34       |  |                       |                            |                 |                       |                        |                            |                 |                        |     |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                            |                 | <u>\$992,499</u>      |                        |                            |                 | <u>\$775,926</u>       |     |

| Line No. | (1)<br>Class/Meter Size                          | (3)<br>Total Billable Gallons (in) |                         | (4)<br>Test Year Rates | (5)<br>Test Year        | (6)<br>Total Bills | (7)<br>Total Billable Gallons (in) |                | (8)<br>Test Year   |
|----------|--|------------------------------------|-------------------------|------------------------|-------------------------|--------------------|------------------------------------|----------------|--------------------|
|          |  | 10.05.2019 - 12.31.2019            | 10.05.2019 - 12.31.2019 | 10.05.2019             | 10.05.2019 - 12.31.2019 | Jan - Dec 2019     | Jan - Dec 2019                     | Jan - Dec 2019 |                    |
| 1        | <b>Residential - Base Charge</b>                 |                                    |                         |                        |                         |                    |                                    |                |                    |
| 2        | Flat Rate  |                                    |                         | \$94.26                | \$0                     | 0                  |                                    |                | \$0                |
| 3        | 5/8"   | 3,432                              |                         | \$52.39                | \$179,816               | 13,729             |                                    |                | \$717,466          |
| 4        | 3/4"   |                                    |                         | \$52.39                | \$0                     | 0                  |                                    |                | \$0                |
| 5        | 1"   | -                                  |                         | \$52.39                | \$0                     | 0                  |                                    |                | \$0                |
| 6        | Total Residential Service Base Charge            | <u>3,432</u>                       |                         |                        | <u>\$179,816</u>        | <u>13,729</u>      |                                    |                | <u>\$717,466</u>   |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                                    |                         |                        |                         |                    |                                    |                |                    |
| 8        | Residential Service                              |                                    | 18,012                  | \$4.19                 | \$75,468                |                    | 108,069                            |                | \$451,368          |
| 9        | Total Residential Service Consumption            |                                    | <u>18,012</u>           |                        | <u>\$75,468</u>         |                    | <u>108,069</u>                     |                | <u>\$451,368</u>   |
| 10       | Total Residential Service                        | <u>3,432</u>                       | <u>18,012</u>           |                        | <u>\$255,284</u>        | <u>13,729</u>      | <u>108,069</u>                     |                | <u>\$1,168,834</u> |
| 11       | Average Residential Bill                         |                                    |                         |                        | <u>\$74.38</u>          |                    |                                    |                | <u>\$85.14</u>     |
| 12       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 13       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 14       | <b>General Service - Base Charge</b>             |                                    |                         |                        |                         |                    |                                    |                |                    |
| 15       | Flat Rate  |                                    |                         | \$94.26                | \$0.00                  | 0                  |                                    |                | \$0.00             |
| 16       | 5/8"   | 0                                  |                         | \$52.40                | \$0                     | 0                  |                                    |                | \$0                |
| 17       | 3/4"   | 0                                  |                         | \$78.60                | \$0                     | 0                  |                                    |                | \$0                |
| 18       | 1"   | 265                                |                         | \$131.00               | \$34,682                | 1,059              |                                    |                | \$138,371          |
| 19       | 1-1/2"   | 53                                 |                         | \$262.00               | \$13,755                | 210                |                                    |                | \$54,875           |
| 20       | 2"   | 0                                  |                         | \$419.20               | \$0                     | 0                  |                                    |                | \$0                |
| 21       | 3"   | 0                                  |                         | \$838.40               | \$0                     | 0                  |                                    |                | \$0                |
| 22       | 4"   | 0                                  |                         | \$1,310.00             | \$0                     | 0                  |                                    |                | \$0                |
| 23       | 6"   | 9                                  |                         | \$2,620.00             | \$24,235                | 37                 |                                    |                | \$96,684           |
| 24       | 8"   | 1                                  |                         | \$4,192.00             | \$5,240                 | 5                  |                                    |                | \$20,905           |
| 25       | 10"  |                                    |                         | \$7,598.00             | \$0                     | 0                  |                                    |                | \$0                |
| 26       | Total General Service Base Facility Charges      | <u>328</u>                         |                         |                        | <u>\$77,912</u>         | <u>1,311</u>       |                                    |                | <u>\$310,834</u>   |
| 27       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 28       | Consumption Charge (per 1,000 Gallons)           |                                    |                         |                        |                         |                    |                                    |                |                    |
| 29       | General Service                                  |                                    | 41,418                  | \$5.02                 | \$207,916               |                    | 165,670                            |                | \$829,869          |
| 30       | Total General Service Consumption                |                                    | <u>41,418</u>           |                        | <u>\$207,916</u>        |                    | <u>165,670</u>                     |                | <u>\$829,869</u>   |
| 31       | Total General Service                            | <u>328</u>                         | <u>41,418</u>           |                        | <u>\$285,828</u>        | <u>1,311</u>       | <u>165,670</u>                     |                | <u>\$1,140,703</u> |
| 32       | Average General Service Bill                     |                                    |                         |                        | <u>\$872.09</u>         |                    |                                    |                | <u>\$870.10</u>    |
| 33       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 34       |  |                                    |                         |                        |                         |                    |                                    |                |                    |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |                                    |                         |                        | <u>\$541,112</u>        |                    |                                    |                | <u>\$2,309,537</u> |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - Mid County  
 Docket No.: 20200139-WS  
 Test Year Ended: 12/31/2019  
 Interim [x] Final []  
 Water [ ] Sewer [x]

Florida Public Service Commission  
 Schedule E-2 (Interim)  
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 Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                        | (3)                 | (4)            | (5)                        |
|----------|--|----------------------------|---------------------|----------------|----------------------------|
|          |  | Present Rates<br>5.31.2020 | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1        | <b>Residential - Base Charge</b>                 |                            |                     |                |                            |
| 2        | Flat Rate  | \$96.13                    | \$0                 | \$99.45        | \$0                        |
| 3        | 5/8"   | \$53.44                    | \$733,678           | \$55.29        | \$759,035                  |
| 4        | 3/4"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 5        | 1"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 6        | Total Residential Service Base Charge            |                            | <u>\$733,678</u>    |                | <u>\$759,035</u>           |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                            |                     |                |                            |
| 8        | Residential Service                              | \$4.27                     | \$461,455           | \$4.42         | \$477,449                  |
| 9        | Total Residential Service Consumption            |                            | <u>\$461,455</u>    |                | <u>\$477,449</u>           |
| 10       | Total Residential Service                        |                            | <u>\$1,195,132</u>  |                | <u>\$1,236,484</u>         |
| 11       | Average Residential Bill                         |                            | <u>\$87.05</u>      |                | <u>\$90.06</u>             |
| 12       |  |                            |                     |                |                            |
| 13       |  |                            |                     |                |                            |
| 14       | <b>General Service - Base Charge</b>             |                            |                     |                |                            |
| 15       | Flat Rate  | \$96.13                    | \$0.00              | \$99.45        | \$0                        |
| 16       | 5/8"   | \$53.44                    | \$0                 | \$55.29        | \$0                        |
| 17       | 3/4"   | \$80.16                    | \$0                 | \$82.93        | \$0                        |
| 18       | 1"   | \$133.60                   | \$141,482           | \$138.22       | \$146,371                  |
| 19       | 1-1/2"   | \$267.20                   | \$56,112            | \$276.43       | \$58,051                   |
| 20       | 2"   | \$427.52                   | \$0                 | \$442.29       | \$0                        |
| 21       | 3"   | \$855.04                   | \$0                 | \$884.59       | \$0                        |
| 22       | 4"   | \$1,336.00                 | \$0                 | \$1,382.17     | \$0                        |
| 23       | 6"   | \$2,672.00                 | \$98,864            | \$2,764.33     | \$102,280                  |
| 24       | 8"   | \$4,275.20                 | \$21,376            | \$4,422.93     | \$22,115                   |
| 25       | 10"  | \$7,748.80                 | \$0                 |                | \$0                        |
| 26       | Total General Service Base Facility Charges      |                            | <u>\$317,834</u>    |                | \$328,816                  |
| 27       |  |                            |                     |                |                            |
| 28       | Consumption Charge (per 1,000 Gallons)           |                            |                     |                |                            |
| 29       | General Service                                  | \$5.11                     | \$846,574           | \$5.29         | \$875,897                  |
| 30       | Total General Service Consumption                |                            | <u>\$846,574</u>    |                | <u>\$875,897</u>           |
| 31       | Total General Service                            |                            | <u>\$1,164,408</u>  |                | <u>\$1,204,714</u>         |
| 32       | Average General Service Bill                     |                            | <u>\$888.18</u>     |                | <u>\$918.93</u>            |
| 33       |  |                            |                     |                |                            |
| 34       |  |                            |                     |                |                            |
| 35       | <b>Test Year/ Annualized / Proposed Revenues</b> |                            | <u>\$2,359,540</u>  |                | <u>\$2,441,198</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Cross Creek

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [x] Final []

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-2 (Interim)

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Preparer: Jared Deason

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

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                   | (4)             | (5)                   | (6)                    | (7)                    | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------|-----------------|-----------------------|------------------------|------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Gallons (in)    | Test Year Rates | Test Year             | Total Bills            | Total Gallons (in)     | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019 | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                       |                 |                       |                        |                        |                 |                        |
| 2        | Flat Rate  | 5                     |                       | 42,209.20       | \$211,046             | 4                      |                        | \$42,869.85     | \$171,479              |
| 3        | 5/8"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 4        | 3/4"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 5        | 1"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>5</u>              |                       |                 | <u>\$211,046</u>      | <u>4</u>               |                        |                 | <u>\$171,479</u>       |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 8        | Residential Service                              |                       |                       | \$4.15          | \$0                   |                        |                        | \$4.21          | \$0                    |
| 9        | Total Residential Service Consumption            |                       | <u>0</u>              |                 | <u>\$0</u>            |                        | <u>0</u>               |                 | <u>\$0</u>             |
| 10       | Total Residential Service                        | <u>5</u>              | <u>0</u>              |                 | <u>\$211,046</u>      | <u>4</u>               | <u>0</u>               |                 | <u>\$171,479</u>       |
| 11       | Average Residential Bill                         |                       |                       |                 | <u>\$42,209.20</u>    |                        |                        |                 | <u>\$42,869.85</u>     |
| 12       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 13       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                       |                 | <u>\$211,046</u>      |                        |                        |                 | <u>\$171,479</u>       |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Cross Creek

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [x] Final []

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2 (Interim)

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Preparer: Jared Deason

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)  | (4)                              | (5)                                     | (6)                              | (7)                                       | (8)                            | (9)                           | (10)                   | (11)              | (12)                             |
|----------|--|---|--|----------------------------------|---|----------------------------------|---|--------------------------------|-------------------------------|------------------------|-------------------|----------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2019 | Present<br>Rates<br>5.31.2020 | Annualized<br>Revenues | Proposed<br>Rates | Revenues at<br>Proposed<br>Rates |
| 1        | <b>Residential - Base Charge</b>                 |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 2        | Flat Rate  | 3   |  | \$42,652.65                      | \$127,958                               | 12                               |   | \$510,483                      | \$43,494.30                   | \$521,932              | \$44,997.22       | \$539,967                        |
| 3        | 5/8"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 4        | 3/4"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 5        | 1"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 6        | Total Residential Service Base Charge            | <u>3</u>                                  |  |                                  | <u>\$127,958</u>                        | <u>12</u>                        |   | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$539,967</u>                 |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 8        | Residential Service                              |   |  | \$4.19                           | \$0                                     |                                  | 0   | \$0                            | \$4.27                        | \$0                    | \$4.42            | \$0                              |
| 9        | Total Residential Service Consumption            |   | 0  |                                  | \$0                                     |                                  | 0   | \$0                            |                               | \$0                    |                   | \$0                              |
| 10       | Total Residential Service                        | <u>3</u>                                  | <u>0</u>   |                                  | <u>\$127,958</u>                        | <u>12</u>                        | <u>0</u>                                  | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$539,967</u>                 |
| 11       | Average Residential Bill                         |   |  |                                  | <u>\$42,652.65</u>                      |                                  |   | <u>\$42,540.28</u>             |                               | <u>\$43,494.30</u>     |                   | <u>\$44,997.22</u>               |
| 12       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 13       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |  |                                  | <u>\$127,958</u>                        |                                  |   | <u>\$510,483</u>               |                               | <u>\$521,932</u>       |                   | <u>\$539,967</u>                 |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA  
 Docket No.: 20200139-WS  
 Test Year Ended: December 31, 2019  
 Interim [x] Final []  
 Water [ ] Sewer [x]

Florida Public Service Commission  
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 Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and bo revenue calculation must be made for each period.

| Line No. | (1)<br>Class/Meter Size                          | (2)                   | (3)                   | (4)             | (5)                   | (6)                    | (7)                    | (8)             | (9)                    |
|----------|--|-----------------------|-----------------------|-----------------|-----------------------|------------------------|------------------------|-----------------|------------------------|
|          |  | Bills                 | Total Gallons (in)    | Test Year Rates | Test Year             | Total Bills            | Total Gallons (in)     | Test Year Rates | Test Year              |
|          |  | 1.1.2019 to 5.30.2019 | 1.1.2019 to 5.30.2019 | 6.29.2018       | 1.1.2019 to 5.30.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019 - 10.04.2019 | 5.31.2019       | 5.31.2019 - 10.04.2019 |
| 1        | <b>Residential - Base Charge</b>                 |                       |                       |                 |                       |                        |                        |                 |                        |
| 2        | Bulk Service                                     | 5                     |                       | 1,503.94        | \$7,520               | 4                      |                        | \$1,527.14      | \$6,109                |
| 3        | 5/8"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 4        | 3/4"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 5        | 1"   |                       |                       | \$25.93         | \$0                   |                        |                        | \$26.33         | \$0                    |
| 6        | Total Residential Service Base Charge            | <u>5</u>              |                       |                 | <u>\$7,520</u>        | <u>4</u>               |                        |                 | <u>\$6,109</u>         |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |                       |                       |                 |                       |                        |                        |                 |                        |
| 8        | Residential Service                              |                       | <u>743</u>            | \$4.15          | <u>\$3,081</u>        |                        | <u>495</u>             | \$4.21          | <u>\$2,084</u>         |
| 9        | Total Residential Service Consumption            |                       | <u>743</u>            |                 | <u>\$3,081</u>        |                        | <u>495</u>             |                 | <u>\$2,084</u>         |
| 10       | Total Residential Service                        | <u>5</u>              | <u>743</u>            |                 | <u>\$10,601</u>       | <u>4</u>               | <u>495</u>             |                 | <u>\$8,193</u>         |
| 11       | Average Residential Bill                         |                       |                       |                 | <u>\$2,120.22</u>     |                        |                        |                 | <u>\$2,048.13</u>      |
| 12       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 13       |  |                       |                       |                 |                       |                        |                        |                 |                        |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |                       |                       |                 | <u>\$10,601</u>       |                        |                        |                 | <u>\$8,193</u>         |

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA  
 Docket No.: 20200139-WS  
 Test Year Ended: 12/31/2019  
 Interim [x] Final []  
 Water [ ] Sewer [x]

Florida Public Service Commission  
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 Preparer: Jared Deason

oked revenues. If a rate change occurred during the test year, a

| Line No. | (1)<br>Class/Meter Size                          | (2)                                       | (3)  | (4)                              | (5)                                     | (6)                              | (7)                                       | (8)                            | (9)                           | (10)                   | (11)              | (12)                             |
|----------|--|---|--|----------------------------------|---|----------------------------------|---|--------------------------------|-------------------------------|------------------------|-------------------|----------------------------------|
|          |  | Total Bills<br>10.05.2019 -<br>12.31.2019 | Total<br>Gallons (in<br>10.05.2019 -<br>12.31.2019 | Test Year<br>Rates<br>10.05.2019 | Test Year<br>10.05.2019 -<br>12.31.2019 | Total Bills<br>Jan - Dec<br>2019 | Total<br>Gallons (in<br>Jan - Dec<br>2019 | Test Year<br>Jan - Dec<br>2010 | Present<br>Rates<br>5.31.2020 | Annualized<br>Revenues | Proposed<br>Rates | Revenues at<br>Proposed<br>Rates |
| 1        | <b>Residential - Base Charge</b>                 |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 2        | Bulk Service                                     | 3   |  | \$1,519.60                       | \$4,559                                 | 12                               |   | \$18,187                       | \$1,549.76                    | \$18,597               | \$1,603.31        | \$19,240                         |
| 3        | 5/8"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 4        | 3/4"   |   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 5        | 1"   | -   |  | \$26.20                          | \$0                                     | 0                                |   | \$0                            | \$26.72                       | \$0                    | \$27.64           | \$0                              |
| 6        | Total Residential Service Base Charge            | <u>3</u>                                  |  |                                  | <u>\$4,559</u>                          | <u>12</u>                        |   | <u>\$18,187</u>                |                               | <u>\$18,597</u>        |                   | <u>\$19,240</u>                  |
| 7        | <b>Consumption Charge (per 1,000 Gallons)</b>    |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 8        | Residential Service                              |   | <u>248</u>   | \$4.19                           | <u>\$1,037</u>                          |                                  | <u>1,485</u>                              | <u>\$6,202</u>                 | \$4.27                        | <u>\$6,341</u>         | \$4.42            | <u>\$6,561</u>                   |
| 9        | Total Residential Service Consumption            |   | <u>248</u>   |                                  | <u>\$1,037</u>                          |                                  | <u>1,485</u>                              | <u>\$6,202</u>                 |                               | <u>\$6,341</u>         |                   | <u>\$6,561</u>                   |
| 10       | Total Residential Service                        | <u>3</u>                                  | <u>248</u>   |                                  | <u>\$5,596</u>                          | <u>12</u>                        | <u>1,485</u>                              | <u>\$24,389</u>                |                               | <u>\$24,938</u>        |                   | <u>\$25,800</u>                  |
| 11       | Average Residential Bill                         |   |  |                                  | <u>\$1,865.28</u>                       |                                  |   | <u>\$2,032.45</u>              |                               | <u>\$2,078.17</u>      |                   | <u>\$2,150.04</u>                |
| 12       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 13       |  |   |  |                                  |   |                                  |   |                                |                               |                        |                   |                                  |
| 14       | <b>Test Year/ Annualized / Proposed Revenues</b> |   |  |                                  | <u>\$5,596</u>                          |                                  |   | <u>\$24,389</u>                |                               | <u>\$24,938</u>        |                   | <u>\$25,800</u>                  |