

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 20200139-WS

DIRECT TESTIMONY

OF

DEBORAH D. SWAIN

on behalf of

Utilities, Inc. of Florida

1 **Q. Please state your, name profession and address.**

2 A. My name is Deborah D. Swain. I am Vice President of Milian, Swain & Associates, Inc. and
3 head up the firm's finance, accounting and management team. My business address is 2025
4 SW 32nd Ave., Suite 110, Miami, Florida 33145.

5 **Q. State briefly your educational background and experience.**

6 A. I have a Bachelor of Science degree in Accounting from Florida State University. I have over
7 35 years of experience in utility management, accounting, finance, rate regulation, rate design
8 and system development. I have prepared and supervised cost of service studies for over 300
9 water and wastewater systems, calculated revenue deficiencies and revenue requirements,
10 and designed rates.

11 **Q. Have you previously appeared and presented testimony before any regulatory bodies?**

12 A. I have prepared and presented expert testimony in the areas of regulatory accounting, rate
13 regulation and utilities in general, before various federal, state, county, courts and regulatory
14 agencies, including the Florida Public Service Commission, Collier, Hillsborough, St. Johns
15 and Washington Counties, the Circuit Court in Palm Beach County, the Town of Jupiter, the
16 City of Miami, and the US Bankruptcy Court.

17 **Q. On whose behalf are you presenting this testimony?**

18 A. I am presenting this testimony and appearing on behalf of Utilities, Inc. of Florida (UIF), the
19 applicant for rate increase in the present docket.

20 **Q. What is the purpose of your direct testimony?**

21 A. The purpose of my direct testimony is to present information supporting the financial basis
22 for UIF's request to increase its rates and charges as presented in the MFRs, to provide
23 supporting schedules to show the basis for the requested rates and charges.

24 **Q. Are you sponsoring any exhibits?**

25 A. Yes, I am sponsoring two exhibits. Exhibit DDS-1 contains MFR Volume I – Financial, Rate

1 and Engineering (except the F schedules that were prepared and sponsored by Mr. Seidman).
2 Exhibit DDS-2 are the reconciliation schedules.

3 **Q. Were these Exhibits prepared by you and your staff?**

4 A. Yes they were. As is customary, they were prepared from financial information provided to
5 my staff and me by UIF.

6 **Q. Are there any particular explanations you want to make with regard to the MFRs?**

7 A. Yes, I will point out several about which I would like to elaborate.

8 Rate Base

9 (1) Non-Used and Useful (NUU): Although the MFRs present consolidated financial
10 information, adjustments for NUU required system-based calculations. These adjustments
11 pertained to Plant, Accumulated Depreciation, CIAC, Amortization of CIAC, Depreciation
12 Expense, and Property Tax Expense. The applicable MFR schedules include sections detailing
13 information per applicable system for those plant accounts to which a NUU adjustment was
14 made.

15 (2) Proforma Plant Retirements: Certain proforma plant additions required retirement of
16 replaced plant. In the 2015 rate case, we estimated the amount of the retirement as 75% of the
17 new project cost across the board. In this case we calculated the original plant cost for retirements
18 applying the Handy Whitman index, which is consistent with the methodology used by UIF
19 when it records the retirement on its accounting records. We also made adjustments to retire
20 CIAC in an equal amount for retired contributed plant.

21 (3) Working Capital: UIF does not maintain its own unique bank accounts, requiring that
22 cash transactions be recorded through intercompany accounts. Initially I determined that the
23 intercompany receivable and payable accounts should be included in working capital as they are
24 not interest bearing, and not included otherwise in rate base nor capital structure. However, the
25 overall magnitude as compared to total rate base was so significant, we then performed a review

1 of the accounts to determine if a particular intercompany receivable or payable account could be
2 identified to be included in working capital. Unfortunately, it was not possible to isolate a
3 specific account. I then reviewed other utilities to determine if there was a reasonable cash
4 balance amount that should be included instead. There are two cases I determined could be used
5 to develop a presumed cash amount as the cash balance was an issue in both of those cases.
6 These cases were KW Resorts Utilities Corp., Order No. PSC-17-0091-FOF-SU and Order
7 No. PSC-2018-0446-FOF-SU. In both of those cases, the actual operating cash account
8 balance was approximately \$900,000. The Commission determined that a balance of
9 \$317,978 would be allowed in both of those cases. In the 2015 test year case, this balance
10 represented 2% of gross plant allowed, and in the 2017 test year case, this amount was
11 1.65% of gross plant. I have made an adjustment to increase the cash balance to 2% of
12 requested gross plant, resulting in an adjustment of \$5,381,581 allocated to water and
13 sewer based on gross plant.

14 Operating Expenses

15 Excess Unaccounted for Water (EUW) and I&I Adjustments: In order to make
16 adjustments for system experiencing EUW and excess I&I, we used details for each
17 applicable system for purchased water, purchased wastewater, chemicals and power.

18 Current and Deferred Income Taxes

19 Excess Deferred Tax Liability as a result of the Tax Cuts and Jobs Act (TCJA): UIF performed
20 an analysis to record the adjustment to deferred taxes as a result of a reduced tax rate due to the
21 TCJA, creating a new liability account. The balance has not yet been amortized, so I am
22 proposing a proforma adjustment to commence amortization. The protected balance would be
23 amortized over a 20.51-year period, representing the remaining depreciation life of the
24 associated assets. The unprotected portion would be amortized over a 10-year period.

25 The MFRs incorporate these adjustments. The amortization is shown as a reduction to the current

1 income tax provision, which reduces revenue requirement. The unamortized balance is included
2 in the capital structure as a zero cost capital component.

3

4 **Q. Does that conclude your direct testimony?**

5 A. Yes, it does.

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

Docket No. 20200139-WS

EXHIBIT (DDS-1) _____

OF

DEBORAH D. SWAIN

on behalf of

Utilities, Inc. of Florida

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

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A-3	3	Adjustments to Rate Base - Final
A-4	8	Annual Plant Additions and Balances
A-5	9	Water Plant in Service by Primary Account
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A-7	15	Summary of Non-Used & Useful Plant
A-8	16	Annual Accumulated Depreciation Additions and Balances
A-9	17	Water Accumulated Depreciation by Primary Account
A-10	19	Sewer Accumulated Depreciation by Primary Account
A-11	23	Annual CIAC Additions and Balances
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E-2 Interim	406	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

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) Description	(2) Average Balance Per Books	(3)		(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
			Utility Adjustments	Ref.		
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	Total Rate Base	53,187,112	3,726,870		56,913,982	

Schedule of Wastewater Rate Base

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) Description	(2)	(3)	Ref.	(4)	(5)
		Average Balance Per Books	Utility Adjustments		Adjusted Utility Balance	Supporting 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	Total Rate Base	60,933,793	28,813,386		89,747,179	

Schedule of Adjustments to Rate Base

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

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	(A) Utility Plant		
2	(1) Allocations of Common Plant between Systems		
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	(2) Sandalhaven - to reclass EWD		
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	(3) Pro Forma Adjustments		
14	(a) Plant Additions		
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) Plant Retirements		
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	Total Proforma Adjustments to Utility Plant in Service	<u>3,373,893</u>	<u>17,086,968</u>
51			
52	Total Adjustments to Utility Plant in Service	<u>(2,795,312)</u>	<u>23,256,173</u>
53			
54	(B) Non-Used & Useful Plant (A-7)		<u>(928,928)</u>
55			
56	(C) Construction Work in Progress		
57	To remove from rate base average adjusted construction work in process balance	(2,628,722)	605,083
58			
59	Total Construction Work in Progress Adjustments	<u>(2,628,722)</u>	<u>605,083</u>

Schedule of Adjustments to Rate Base

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

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	(4,825,793)	4,825,793
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	Total Adjustments to Test Year Accumulated Depreciation	(4,825,793)	4,115,946
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)		

Schedule of Adjustments to Rate Base

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

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	(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	Total Proforma Adjustments to Accumulated Depreciation	(423,827)	(6,985,555)
55			
56	Total Accumulated Depreciation Adjustments	(5,249,620)	(2,869,610)

Schedule of Adjustments to Rate Base

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

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	(E) Contributions in Aid of Construction / Amortization		
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		<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		<u>(87,827)</u>	<u>(753,220)</u>
26			
27	(F) Acquisition Adjustments /Accumulated Amortization		
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	(G) Working Capital Adjustment Per Schedule A-17		
35	<u>Test Year Adjustments</u>	<u>1,744,813</u>	<u>2,303,384</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		<u>43,403</u>	<u>38,231</u>
	Test Year Adjustments for Unamortized Rate Case Expense		

Schedule of Adjustments to Rate Base

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

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	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	7,717	7,101
8			
9	Total Test Year Adjustment to Working Capital	51,120	45,332
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	Total Proforma Adjustments to Working Capital	2,355,199	3,202,451
18			
19	Total Working Capital	4,151,132	5,551,167

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

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**

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) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	INTANGIBLE PLANT					
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	SOURCE OF SUPPLY AND PUMPING PLANT					
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	WATER TREATMENT PLANT					
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	TRANSMISSION & DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	<u>122,154,930</u>	<u>(2,795,312)</u>	<u>119,359,618</u>	N/A	<u>-</u>

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

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.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13-Month Average Bal.
1	INTANGIBLE PLANT														
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	SOURCE OF SUPPLY AND PUMPING PLANT														
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	497,253	497,253	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	WATER TREATMENT PLANT														
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	7,199,363	7,220,942	7,229,858	7,229,858	7,229,858	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	TRANSMISSION & DISTRIBUTION PLANT														
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	7,890	7,990	7,990	8,306	8,668	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	GENERAL PLANT														
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	149,540	156,792	157,969	160,781	166,937	172,361	173,439	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	TOTAL	118,887,735	119,141,343	119,561,055	120,147,672	120,352,536	120,937,514	121,627,527	122,431,943	124,343,247	124,632,926	124,752,556	125,465,696	125,732,322	122,154,930

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	TOTAL				(6) NU&U Final Amount
		(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	
1	INTANGIBLE PLANT					
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	COLLECTION PLANT					
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	SYSTEM PUMPING PLANT					
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	TREATMENT AND DISPOSAL PLANT					
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	RECLAIMED WATER TREATMENT PLANT					
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	RECLAIMED WATER DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	131,879,115	23,256,173	155,135,288		3,389,116

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

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	LUSI			GOLDEN HILLS/CROWNWOOD		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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 Revervoirs						
38	380.5 Treatment & Disposal Equipment						
39	381.5 Plant Sewers						
40	389.5 Other Plant & Misc. Equipment						
41	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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 DDS-1

Schedule: A-6

Company: Utilities, Inc. of Florida

Page 3 of 4

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2019

Historic [X] Projected []

Recap Schedules: A-2, A-4

SANDALHAVEN				
Line No.	(1) Account No. and Name	(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount
1	INTANGIBLE PLANT			
2	351.1 Organization			
3	352.1 Franchises			
4	389.1 Other Plant & Misc. Equipment	2,229,799	48.38%	1,078,777
5	COLLECTION PLANT			
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	SYSTEM PUMPING PLANT			
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	TREATMENT AND DISPOSAL PLANT			
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	RECLAIMED WATER TREATMENT PLANT			
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	RECLAIMED WATER DISTRIBUTION PLANT			
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	GENERAL PLANT			
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				
	TOTAL	<u>2,229,799</u>		<u>1,078,777</u>

Non-Used and Useful Plant - Summary - Final

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) Description	TOTAL	LUSI	GOLDEN HILLS-CROWNWOOD	SANDHAVEREN
		(2) Average Balance	(3) Average Balance	(4) Average Balance	(5) 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	Total	N/A	N/A	N/A	N/A
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	Total	928,928	749,194	8,818	170,916

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**

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

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) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
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	SOURCE OF SUPPLY AND PUMPING PLANT					
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	WATER TREATMENT PLANT					
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	TRANSMISSION & DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	51,397,784	(5,249,620)	46,148,164	N/A	N/A

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

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.

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	INTANGIBLE PLANT														
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	SOURCE OF SUPPLY AND PUMPING PLANT														
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	WATER TREATMENT PLANT														
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	TRANSMISSION & DISTRIBUTION PLANT														
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	52,613	54,813	57,013	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	GENERAL PLANT														
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	TOTAL	49,612,153	49,886,235	50,135,499	50,529,894	50,838,753	51,050,426	51,387,473	51,682,422	51,999,830	52,288,500	52,541,479	52,865,361	53,353,140	51,397,784

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

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.

Preparer: Deborah D. Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	TOTAL				(6) NU&U Final Amount
		(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	
1	INTANGIBLE PLANT					
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	COLLECTION PLANT					
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	SYSTEM PUMPING PLANT					
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	TREATMENT AND DISPOSAL PLANT					
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	RECLAIMED WATER TREATMENT PLANT					
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	RECLAIMED WATER DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	57,140,576	(2,869,610)	54,270,966	N/A	1,275,440

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

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

Line No.	(1) Account No. and Name	LUSI			GOLDEN HILLS/CROWNWOOD		
		(7) Adjusted Average	(8) Non-Used & Useful %	(9) NU&U Test Year Amount	(10) Adjusted Average	(11) Non-Used & Useful %	(12) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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

DDS-1

Schedule: A-10

Company: Utilities, Inc. of Florida

Page 3 of 4

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2019

Historic [X] Projected []

SANDALHAVEN				
Line No.	(1) Account No. and Name	(13) Adjusted Average	(14) Non-Used & Useful %	(15) NU&U Test Year Amount
1	INTANGIBLE PLANT			
2	351.1 Organization			
3	352.1 Franchises			
4	389.1 Other Plant & Misc. Equipment	725,489	48.38%	350,992
5	COLLECTION PLANT			
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	SYSTEM PUMPING PLANT			
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	TREATMENT AND DISPOSAL PLANT			
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	RECLAIMED WATER TREATMENT PLANT			
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	RECLAIMED WATER DISTRIBUTION PLANT			
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	GENERAL PLANT			
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	TOTAL	<u>725,489</u>		<u>350,992</u>

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

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

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.

Line No.	(1) Description	TOTAL				LUSI			
		(2) Test Year Average Bal	(3) Adjustments (Retirements)	(4) Adjusted Average	(5) Non-Used & Useful % Final	(6) Non-Used & Amount Final	(7) Adjusted Average	(8) Non-Used & Useful % Final	(9) Non-Used & Amount Final
1	WATER								
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	Total	<u>41,304,592</u>	<u>(87,827)</u>	<u>41,216,765</u>	N/A	<u>N/A</u>			
15									
16									
17	WASTEWATER								
18									
19	Cash Contributions								
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	Contributed Property								
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	Total	<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

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.

(1)	GOLDEN HILLS/CROWNWOOD			SANDLHAVEN		
	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final
Description						
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/Connection Fees					
12						
13						
14	Total					
15						
16						
17	WASTEWATER					
18						
19	Cash Contributions					
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	48.38%	5,201
23	Other Fees					
24						
25	Contributed Property					
26	Contributed Lines			474,697		
27	Wastewater Treatment Plant					
28	Other Contributed Plant			438,634		
29						
30						
31	Total	<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

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) 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	WATER														
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	TOTAL WATER CIAC	39,690,978	39,739,253	40,114,929	40,694,448	40,797,052	41,284,051	41,282,963	41,478,448	41,603,020	41,736,718	42,471,796	42,988,777	43,077,268	41,304,592

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

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 4 of 4

Preparer: Deborah D. Swain

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	WASTEWATER														
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	1,749,267	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	TOTAL WASTEWATER CIAC	44,210,589	44,212,291	44,213,917	43,499,783	44,054,302	45,159,827	45,160,240	45,446,380	45,446,655	45,704,764	46,266,814	45,792,250	45,793,600	44,997,031

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

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

Schedule: A-14

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

Page 1 of 4

Preparer: Deborah D. Swain

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

(1)	TOTAL					LUSI			
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average	Non-Used & Useful % Final	Non-Used & Amount Final	Adjusted Average	Non-Used & Useful %	NU&U Test Year Amount
1	WATER								
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	Total	20,893,605	(88,677)	20,804,928		N/A			
15									
16									
17	WASTEWATER								
18									
19	Cash Contributions								
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	Contributed Property								
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	Total	30,720,963	(2,217,848)	28,503,115		426,432	5,197,764		331,876

Recap Schedules: A-1, A-2

Schedule of Accumulated Amortization of 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 []

(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	<u>2,496</u>		<u>538</u>	<u>915,735</u>		<u>94,018</u>

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) 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	WATER														
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	889,846	893,082	896,318	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) 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	WASTEWATER														
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	7,562,138	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

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

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.

<u>Line No.</u>	
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**

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	35,452	-
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	35,452	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

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	Final Rates				
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	Equals working capital (Balance Sheet Approach)		\$ 1,744,813	\$ 2,303,384	\$ 4,048,197
18					
19	Note: Schedule reflects test year working capital prior to adjustments listed on A-3				

Comparative Balance Sheet - Assets

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) ASSETS	(2) Prior Year Ended 12/31/2018	(3) Test Year Ended 12/31/2019	(4) 13-Month Average Bal.	(5) Adjustments	(6) Adjusted 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	GROSS UTILITY PLANT	252,288,711	264,245,988	257,681,798	0	257,681,798
6	Less: Accumulated Depreciation	(105,572,374)	(112,283,913)	(108,538,355)		(108,538,355)
7						
8	NET UTILITY PLANT	146,716,337	151,962,075	149,143,443	0	149,143,443
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	TOTAL CURRENT ASSETS	32,669,064	35,632,771	34,712,802	0	34,712,802
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	TOTAL OTHER ASSETS	2,016,445	2,382,816	2,431,230	0	2,431,230
30						
31	TOTAL ASSETS	181,401,846	189,977,662	186,287,474	0	186,287,474
32						

Comparative Balance Sheet - Assets

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.

Line No.	(1) ASSETS	(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	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	NET UTILITY PLANT	146,716,337	146,576,177	146,824,470	147,078,858	147,372,978	148,726,684	149,276,932	150,207,712	150,771,831	150,900,736	150,898,201	151,551,762	151,962,075	149,143,443
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	TOTAL CURRENT ASSETS	32,669,064	32,368,951	33,115,363	33,183,274	34,050,048	35,406,668	35,215,750	34,827,248	34,987,623	35,403,906	37,821,951	36,583,797	35,632,771	34,712,802
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	TOTAL OTHER ASSETS	2,016,445	1,967,443	2,040,946	2,778,844	2,730,872	2,669,045	2,610,011	2,555,416	2,500,205	2,474,981	2,465,452	2,413,519	2,382,816	2,431,230
30															
31	TOTAL ASSETS	181,401,846	180,912,571	181,980,779	183,040,976	184,153,898	186,802,396	187,102,693	187,590,376	188,259,659	188,779,623	191,185,603	190,549,078	189,977,662	186,287,474

Comparative Balance Sheet - Equity Capital & Liabilities

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) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/2018	(3) Test Year Ended 12/31/2019	(4) 13-Month Average Bal.	(5) Adjustments	(6) Adjusted 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	TOTAL EQUITY CAPITAL	116,221,925	122,446,592	119,453,807	(12,554)	119,441,253
8						
9	Bonds					0
10	Reacquired Bonds					0
11	Advances From Associated Companies					0
12	Other Long-Term Debt					0
13						
14	TOTAL LONG-TERM DEBT	0	0	0	0	0
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	TOTAL CURRENT & ACCRUED LIABILITIES	19,319,198	19,614,184	19,246,173	0	19,246,173
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	TOTAL DEFERRED CR. & OPER. RESERVES	5,758,204	5,755,994	5,756,540	0	5,756,540
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	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 181,401,846	\$ 189,977,663	\$ 186,287,473	\$ -	\$ 186,287,473

Note:

(1) ADIT for Proforma Projects

Comparative Balance Sheet - Equity Capital & Liabilities

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.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(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	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	TOTAL EQUITY CAPITAL	116,221,925	116,872,073	117,387,231	117,315,330	117,923,033	119,256,070	119,536,194	120,129,271	120,733,861	120,738,187	121,886,078	122,453,648	122,446,592	119,453,807
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	TOTAL CURRENT & ACCRUED LIABILITIES	19,319,198	18,332,529	18,695,033	19,111,214	19,433,508	19,355,504	19,575,575	19,188,828	19,329,024	19,654,491	19,816,881	18,774,300	19,614,184	19,246,173
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	TOTAL DEFERRED CREDITS	5,758,204	5,750,329	5,757,775	5,757,748	5,757,533	5,757,362	5,757,171	5,756,973	5,756,798	5,756,568	5,756,379	5,756,189	5,755,994	5,756,540
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	TOTAL EQUITY CAPITAL AND LIABILITIES	181,401,846	180,912,571	181,980,780	183,040,977	184,153,898	186,802,397	187,102,694	187,590,376	188,259,659	188,779,623	191,185,604	190,549,078	189,977,663	186,287,474

Schedule of Water Net Operating Income

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) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment		(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	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

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) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	20,840,529	(542,344)	20,298,186	6,529,383	(A) 26,827,569	B-4, B-3
2							
3	Operation & Maintenance	10,494,286	575,233	11,069,519		(B) 11,069,519	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	3,773,374	870,142	4,643,516		(C) 4,643,516	B-14, B-3
6							
7	Amortization	-	110,166	110,166	-	(D) 110,166	
8							
9	Taxes Other Than Income	1,872,394	323,982	2,196,376	293,822	(E) 2,490,198	B-15, B-3
10							
11	Provision for Income Taxes	(484,700)	472,471	(12,229)	1,446,174	(F) 1,433,945	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	15,655,353	2,351,994	18,007,347	1,739,996	19,747,343	
14							
15	NET OPERATING INCOME	5,185,176	(2,894,338)	2,290,839	4,789,387	7,080,225	
16							
17							
18	RATE BASE	60,933,793	28,813,386	89,747,179		89,747,179	
19							
20							
21	RATE OF RETURN	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

Page 1 of 6

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
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	(104,798)	(874,006)
10			
11	Test Year Adjusted Revenues prior to Annualizing Revenues	16,291,529	19,966,523
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	16,291,529	19,966,523
17	Adjustment required to annualize revenues	300,995	331,662
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	2,823,848	6,529,383
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	(5,310)	(8,374)
26	Total Additional Adjustment for Amort of Excess Deferred Income Tax	(119,331)	(188,173)
27			
28	Total Adjustments to Revenues	2,900,714	5,798,867
29			
30	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
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	(4,193)	
39	Total EUW Adjustments	(13,025)	-
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	-	(25,252)
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	(181,279)	(166,398)
53	To remove rate case expense associated with recovery through surcharges and to		
54	balance to amount allowed in prior rate case	(35,295)	(32,425)
55			
56	Total Test Year Adjustments to O&M	(99,350)	58,693

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	Pro-Forma Adjustments		
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	Total Pro Forma Adjustments to O&M	472,596	516,540
63			
64	Total Adjustments to O&M Expenses	373,246	575,233
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	Total Test Year Adjustments to Depreciation Expense	(45,620)	(1,674)
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

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [] Final [X]

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-3

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Docket No.: 20200139-WS

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	Total Proforma Adjustments to Depreciation Expense	236,054	828,997

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	Total Amortization on Retirement of Proforma Contributed Plant	2,042	42,818
9			
10	Total Pro Forma Adjustments	238,097	871,816
11			
12	Total Adjustments to Depreciation Expenses	192,476	870,142
13			
14	(D) Amortization		
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	Total Adjustment to Amortization Expense	50,263	110,166
30			
31	(E) Taxes Other Than Income (TOTI)		
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	Total Test Year Adjustments to TOTI	67	(35,640)
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

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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	Total Pro Forma Adjustments to TOTI	203,050	653,444
8			
9	Total Adjustments to TOTI	203,117	617,804
10	(F) Provision for Income Taxes		
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	Adjustment to reflect current income tax	\$ 838,944	\$ 472,471
15			
16	(2) To calculate additional taxes due to requested revenue adjustments	712,397	1,625,973
17			
18	Proforma Adjustments to Provision for Income Taxes	1,551,340	2,098,444
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	Total Adjustments to Provision for Income Taxes	1,437,319	1,918,645
26			
27	Total Provision for Income Taxes	909,274	1,433,945

Test Year Operating Revenues

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) Total Water	Account No. and Description	(2) 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	TOTAL WATER SALES	15,987,577	TOTAL SEWER SALES	19,363,302
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
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	TOTAL OTHER WATER REVENUES	408,750	TOTAL OTHER SEWER REVENUES	1,477,227
30				
31	TOTAL WATER OPERATING REVENUES	16,396,327	TOTAL SEWER OPERATING REVENUES	20,840,529

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Schedule: B-5

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-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) Account No. and Name	(2) Test Year Total	(3) Adjustments		(9) Adjusted 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	TOTAL	8,659,460	(99,350)	472,596	9,032,706

Detail of Operation & Maintenance Expenses By Month - Water

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

Line No.	(1) Account No. and Name	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	(14) Total 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	TOTAL	657,834	672,839	682,881	713,501	682,471	695,387	721,801	666,297	709,471	743,004	750,315	963,658	8,659,460

Detail of Operation & Maintenance Expenses Wastewater

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) Account No. and Name	(2) Test Year Total	(3) Adjustments		(4) B3 - Proforma	(5) Adjusted 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

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) Account No. and Name	(2) Jan-19	(3) Feb-19	(4) Mar-19	(5) Apr-19	(6) May-19	(7) Jun-19	(8) Jul-19	(9) Aug-19	(10) Sep-19	(11) Oct-19	(12) Nov-19	(13) Dec-19	(14) Total 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

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Schedule Year Ended: December 31, 2019

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) Account No. and Name	(2) Prior TY 12/31/15	(3) Current TY 12/31/19	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) 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	TOTAL	6,280,885	8,659,460	373,246	9,032,706	2,637,797	42.92 %	
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	TOTAL	6,146,133	8,478,181	305,749	8,783,930	2,637,797	42.92 %	
32								
33	Total Customers (ERCs) ⁽¹⁾	36,122.3			35,101.3	(1,021)	- %	
34								
35	Consumer Price Index ⁽²⁾	237.017			255.657	18.640	7.86 %	
36								
37	Benchmark Index: Increase in Customer ERCs ⁽¹⁾						1.0000	
38	Increase in CPI ⁽²⁾						1.0786	
39							1.0786	

40 Notes: ⁽¹⁾ 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 ⁽²⁾ CPI - U

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Schedule Year Ended: December 31, 2019

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) Account No. and Name	(2) Prior TY 12/31/15	(3) Current TY 12/31/19	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) 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 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	TOTAL	\$ 8,034,543	\$ 10,494,286	\$ 575,233	\$ 11,069,519	\$ 2,942,463	37.25 %	
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	TOTAL	7,898,732	10,327,888	513,307	10,841,195	2,942,463	37.25 %	
34								
35	Total Customers (ERCs) ⁽¹⁾	34,086.4			32,218.8	(1,868)	- %	
36								
37	Consumer Price Index ⁽²⁾	237.017			255.657	18.640	7.86 %	
38								
39	Benchmark Index: Increase in Customer ERCs ⁽¹⁾						1.0000	
40	Increase in CPI ⁽²⁾						1.0786	
41							1.0786	

42 Notes: ⁽¹⁾ 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.

44 ⁽²⁾ CPI - U

Contractual Services

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) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) 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

Analysis of Rate Case Expense

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

Schedule: B-10
 Page 1 of 1

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 ⁽¹⁾	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	⁽¹⁾ ORDER NO. PSC-2019-0363-PAA-WS					

Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

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

Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

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 SERVUCES 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							\$401,250	\$1,409,677	\$1,810,927	209,210	192,040
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							\$ 394,218	\$ 4,392	\$ 398,609	205,544	188,674
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 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.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2019			of Florida Allocation Percentage	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Amounts Allocated		Total	52.12% Water	47.88% Sewer
							Utilities, Inc. of Florida	Other Companies/ Systems			
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							\$390,727	\$1,351,042	\$1,741,769	203,635	187,092
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							\$ 388,753	\$ 4,292	\$ 393,044	202,606	186,147
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							\$ 777,275	\$ 3,129,449	\$ 3,906,724	405,092	372,183
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							\$440,625	\$1,526,074	\$1,966,699	229,756	210,869
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							\$ 426,259	\$ 4,623	\$ 430,882	222,265	203,994
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 May 31, 2019	
Allocation Percentages										Amounts Allocated	
Line No.	G/L Acct. No.	Description	Utilities, Inc. of Florida			Description of Allocation Method	Utilities, Inc. of Florida			52.03% Water	47.97% 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	22.26%	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	
										Allocation Percentages	
										Amounts Allocated	
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)	(\$748)	(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	<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	98.97%	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	<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 August 30, 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	52.05% Water	47.95% Sewer
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	<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	98.97%	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	<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>

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							\$422,500	\$1,462,550	\$1,885,050	219,979	202,521
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							\$ 410,631	\$ 16,401	\$ 427,027	213,799	196,832
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							\$ 699,415	\$ 3,154,783	\$ 3,854,198	364,157	335,257
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												
23	<u>Water Service Corp. Allocated State Expenses</u>											
24												
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												
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]
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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							\$423,606	\$1,466,594	\$1,890,199	220,762	202,843
22											
23	<u>Water Service Corp. Allocated State Expenses</u>										
24											
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							\$ 414,107	\$ 4,754	\$ 418,856	215,812	198,295
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.

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 Month 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	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		Utilities, Inc. of Florida	Other Companies/ Systems	Total	52.14% Water	47.86% Sewer
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	\$2,079,952	\$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

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

Schedule: B-13
 Page 1 of 1
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Test Year Adjustments	(4) ProForma Adjustments	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Amount
1	INTANGIBLE PLANT						
2	301.1 Organization	2,467			2,467		
3	302.1 Franchises	5,820			5,820		
4	339.1 Other Plant & Misc. Equipment				-		
5	SOURCE OF SUPPLY AND PUMPING PLANT						
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	WATER TREATMENT PLANT						
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	TRANSMISSION & DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	SUB-TOTAL	3,953,882	(46,704)	236,054	4,143,232	N/A	N/A
49							
50	LESS: AMORTIZATION OF CIAC	(1,068,816)	1,084	2,042	(1,065,690)		
51							
52	NET DEPRECIATION EXPENSE - WATER	2,885,066	(45,620)	238,097	3,077,543	N/A	N/A

Net Depreciation Expense - Wastewater

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Schedule Year Ended: December 31, 2019

Historic [X] or Projected []

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Test Year Adjustments	(4) ProForma Adjustments	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Amount
1	INTANGIBLE PLANT						
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	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	SUB-TOTAL	5,090,014	(269,124)	828,997	5,649,887		129,753
66							
67	LESS: AMORTIZATION OF CIAC	(1,316,640)	350,694	42,818	(923,127)	(See page 2)	(46,509)
68							
69	NET DEPRECIATION EXPENSE - SEWER	3,773,374	81,570	871,816	4,726,760		83,244

Net Depreciation Expense NonUsed and Useful - Wastewater

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Schedule Year Ended: December 31, 2019

Historic [X] or Projected []

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

Schedule: B-14

Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: B-2

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	LUSI			GOLDEN HILLS/CROWNWOOD			SANDLHAVEN		
		(7) Adjusted Balance	(8) Non-Used & Useful %	(9) NU&U Test Year Amount	(10) Adjusted Balance	(11) Non-Used & Useful %	(12) NU&U Test Year Amount	(13) Adjusted Balance	(14) Non-Used & Useful %	(15) 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	SUB-TOTAL	<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	LESS: AMORTIZATION OF CIAC (1)	(107,846)	28.00%	(30,197)	(180)	21.56%	(39)	(33,636)	48.38%	(16,273)
17										
18	NET DEPRECIATION EXPENSE - SEWER	<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	(1) CIAC Amortization Expense Detail									
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>

Taxes Other Than Income (Final Rates)

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) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	746,597	230,986	675,134	764	1,653,481
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
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	Adjusted Test Year TOTI - Water	746,664	230,986	675,134	764	1,653,548
10						
11	PRO FORMA ADJUSTMENTS					
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	Total Taxes Other than Income - Water	873,737	245,875	736,221	764	1,856,598
22						
23						
24						
25	WASTEWATER					
26	Test Year Per Books	949,058	212,025	710,609	702	1,872,394
27						
28	ADJUSTMENTS TO TEST YEAR (Explain):					
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	Adjusted Test Year TOTI - Wastewater	913,418	212,025	710,609	702	1,836,754
34						
35	PRO FORMA ADJUSTMENTS					
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	Total Taxes Other than Income - Wastewater	1,207,240	225,692	1,056,564	702	2,490,198

Reconciliation of Total Income Tax Provision

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

State and Federal Income Tax Calculation - Current Water

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

State and Federal Income Tax Calculation - Current Wastewater

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	Schedule M Adjustments:				
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	Adjustment to Income Tax Expense:				
34				(179,799)	(179,799)
35				9,889	9,889
36				35,681	35,681
37				(134,229)	(134,229)
38					
39					
40					
33	Summary:				
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

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

Schedule of Interest In Tax Expense Calculation

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

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	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Historic Projected

Schedule: C-4

Page 1 of 1

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 ⁽¹⁾	\$ (73,358)	\$ (115,677)
2	Meals & Entertainment per below allocation ⁽²⁾	5,899	5,414
3			
4	Total	\$ (67,459)	\$ (110,263)
5			
6			
7	⁽¹⁾ Allocated to water & wastewater based upon rate base		
8			
9	⁽²⁾ 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		12/31/19 ERCs	Water
18	TOTAL UIF	67,320.1	32,218.8
19			
20			
21			
22	Supporting Schedule: None		
23	Recap Schedules: C-2		
24			
25			
26			

Deferred Income Tax Expense - Water

Company: Utilities, Inc. of Florida

Schedule: C-5

Docket No.: 20200139-WS

Page 1 of 2

Test Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic Projected Interim Final

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	Total Timing Differences (To C-2)	4,201,908	(242,740)	3,959,168
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	Total Deferred Tax Expense (To C-1)	\$ 1,064,974	\$ (61,523)	\$ 1,003,452

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense - Wastewater

Company: Utilities, Inc. of Florida

Schedule: C-5

Docket No.: 20200139-WS

Page 2 of 2

Test Year Ended: December 31, 2019

Preparer: Deborah D. Swain

Historic Projected Interim Final

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)	3,168,609	(870,142)	2,298,468
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)	\$ 803,085	\$ (220,538)	\$ 582,547

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 []

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

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida

Docket No.:

Test Year Ended: December 31, 2019

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	2015					20,005
38	2016	20,005				20,005	2016					20,005
39	2017	20,005				20,005	2017					20,005
40	2018	20,005			(20,005)	-	2018					-
41	2019	-				-	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

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						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						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						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						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

Investment Tax Credits - Analysis

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

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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
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	<u>N/A</u>	<u>0.00% %</u>		<u>- %</u>
15					
16					

17 Weighted Cost Parent Debt X 31.96% (or applicable consolidated tax rate)

18 X Equity of Subsidiary (To C-1)

19

20

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

Income Tax Returns

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.

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

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**

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 Requested Rate Base 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

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) Class of Capital	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Balance 12/31/2018	Balance 12/31/2019	Thirteen Month Average	Pro Forma Adjustments ⁽¹⁾⁽²⁾	Adjusted Thirteen Month Average	Reconciliation Adjustments Pro Rata Amount	Pro Rata Percentage	Reconciled to Requested 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

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	Total	550,917,079	559,907,010	559,909,503	563,548,056	568,449,045	574,592,937	577,572,841	587,888,445	597,459,467	598,451,787	593,036,637	595,531,303	597,306,300	578,813,108
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) Description, Coupon	(2) Issue	(3) Call Provision,	(4) Principal Amount	(5) Principal Amount	(6) Discount or Premium on Principal Amount	(7) Discount or Premium Associated with Column	(8) Issuing Expense Associated with	(9) Net Proceeds	(10) Rate (Contract Rate	(11) Dollar Dividend on	(12) 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

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 Interim Final
 Historical 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) Lender	(2) Total Interest Expense	(3) Maturity Date ⁽¹⁾	(4) Thirteen Month Average Amount Outstanding at 12/31/19	(5) Effective 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	⁽¹⁾ 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 []

Schedule D-5
Page 1 of 1

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 Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Interest Cost	Total	Effective	
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	or Premium Associated	Expense Associated	Discount or Premium on Principal	Issuing Expense on Principal	(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)	Outstanding	Outstanding	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 []

Schedule D-6
 Page 1 of 1

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 Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Basis of	Interest Cost	Total	Effective
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount Outstanding	Outstanding	or Premium Associated	Expense Associated	Discount or Premium 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

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) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) 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

Rate Schedule - Water

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.

Table with 5 columns: (1) Class/Meter Size, (2) Test Year Rates 6.29.2018, (3) Test Year Rates 5.31.2019, (4) Present Rates 5.31.2020, (5) Proposed Rates. Rows include Residential, General Service/Bulk Service, and Private Fire Protection categories.

###

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) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates 6.29.2018	Test Year Rates 5.31.2019	Test Year Rates 10.05.2019	Present Rates 5.31.2020	Proposed Rates
1	Residential					
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	Residential Reuse					
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	General Service					
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	Bulk Service (DeAnn Estates)					
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	Flat Rate					
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	General Service/ Bulk Service (Mid County and Tierra Verde)					
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

Company: Utilities, Inc. Of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

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) Class/Meter Size	(2) Bills 1.1.2019 to 5.30.2019	(3) Total Billable Gallons (in 000's) 1.1.2019 to 5.30.2019	(4) Test Year Rates Effective 6.29.2018	(5) Test Year Revenue 1.1.2019 to 5.30.2019	(6) Total Bills 5.31.2019 - 12.31.2019	(7) Total Billable Gallons (in 000's) 5.31.2019 - 12.31.2019	(8) Test Year Rates Effective 5.31.2019	(9) Test Year Revenue 5.31.2019 - 12.31.2020
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Private Fire Protection								
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	Total Adjusted Books				6,420,930				9,870,599
54									
55	Difference				(\$301,934)				\$362,882
56	Percentage				-4.47%				3.76%

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. Of Florida - Summary
 Docket No.: 20200139-W5
 Test Year Ended: December 31, 2019
 Interim [] Final [x]
 Water [x] Sewer []

Line No.	(1) 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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Private Fire Protection								
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	Total Adjusted Books / Proposed Revenues			<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>	

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 [] 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) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)
		Test Year Revenue 1.1.2019 to 5.30.2019	Test Year Revenue 5.31.2019 - 10.04.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Test Year Revenue Jan - Dec 2019	Annualized Revenues Based on Rates Eff. 5.31.2020	Revenues at Proposed Rates
1							
2	Total Residential Service	\$5,990,764	\$4,834,230	\$3,569,667	\$14,394,660	\$14,714,111	\$19,531,047
3							
4							
5	Total Reuse Residential Service	\$142,540	\$114,032	\$85,524	\$342,097	\$346,664	\$459,935
6							
7							
8	Total General Service	\$1,986,638	\$1,614,482	\$1,204,136	\$4,805,257	\$4,906,505	\$6,510,389
9							
10							
11	Test Year/ Annualized / Proposed Revenues	\$8,119,943	\$6,562,745	\$4,859,327	\$19,542,014	\$19,967,280	\$26,501,371
12							
13							
14	Other Miscellaneous Revenues	\$137,878	\$110,302	\$82,727	\$330,906	\$330,906	\$330,906
15							
16	Adjusted Test Year/ Annualized / Proposed Revenues	\$8,257,820	\$6,673,047	\$4,942,054	\$19,872,920	\$20,298,186	\$26,832,277
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	Total Adjusted Books/ Revenue Requirement	8,444,658	6,691,779	4,830,087	19,966,524	19,966,524	26,827,569
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%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida (Not included subsequent schedules)

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

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.	Class/Meter Size	(1)	(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 - 10.04.2019	5.31.2019 - 10.04.2019	5.31.2019	5.31.2019 - 10.04.2019
1	Residential - Base Charge									
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	Consumption Charge (per 1,000 Gallons)									
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>
12										
13	Residential - Reuse									
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	Consumption Charge (per 1,000 Gallons)									
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>
24										
25										
26	General Service - Base Charge									
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	Consumption Charge (per 1,000 Gallons)									
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	Test Year/ Annualized / Proposed Revenues					<u>\$6,440,168</u>				<u>\$5,228,787</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida (Not included subsequent schedules)

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Interim [] Final [x]

Water [] Sewer [x]

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills 10.05.2019 - 12.31.2019	Total Billable Gallons (in 000's) 10.05.2019 - 12.31.2019	Test Year Rates Effective 10.05.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Billable Gallons (in 000's) Jan - Dec 2019	Test Year Revenue Jan - Dec 2019	
Residential - Base Charge									
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>
Consumption Charge (per 1,000 Gallons)									
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>
Residential - Reuse									
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>
Consumption Charge (per 1,000 Gallons)									
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>
General Service - Base Charge									
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>
Consumption Charge (per 1,000 Gallons)									
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>
47	Test Year/ Annualized / Proposed Revenues					<u>\$3,902,391</u>			<u>\$15,571,346</u>

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. Of Florida (Not included subsequent schedules)
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 Interim [] Final [x]
 Water [] Sewer [x]

Florida Public Service Commission DDS-1
 Schedule E Page 114 of 430
 Page 6 of 16
 Preparer: Jared Deason

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
			Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge					
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>
7	Consumption Charge (per 1,000 Gallons)					
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>
12						
13	Residential - Reuse					
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>
19	Consumption Charge (per 1,000 Gallons)					
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>
24						
25						
26	General Service - Base Charge					
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>
39						
40	Consumption Charge (per 1,000 Gallons)					
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>
45						
46						
47	Test Year/ Annualized / Proposed Revenues			<u>\$15,909,990</u>		<u>\$21,117,110</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]

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills 1.1.2019 to 5.30.2019	Total Gallons (in) 1.1.2019 to 5.30.2019	Test Year Rates 6.29.2018	Test Year Test Year 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Gallons (in) 5.31.2019 - 10.04.2019	Test Year Rates 5.31.2019	Test Year Test Year 5.31.2019 - 10.04.2019
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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]

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019
1	Residential - Base Charge							
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	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			\$4.19	\$0		0	\$0
9	Total Residential Service Consumption		<u>0</u>		<u>\$0</u>		<u>0</u>	<u>\$0</u>
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	General Service - Base Charge							
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	Consumption Charge (per 1,000 Gallons)							
28	General Service		<u>15,743</u>	\$5.02	<u>\$79,030</u>		<u>62,972</u>	<u>\$315,437</u>
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	Test Year/ Annualized / Proposed Revenues				<u>\$282,270</u>			<u>\$1,126,258</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission DDS-1

Company: Utilities, Inc. Of Florida - Tierra Verde

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Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

Preparer: Jared Deason

Interim [] Final [x]

Water [] Sewer [x]

Line No.	(1) Class/Meter Size	(2) Present Rates		(3) Annualized Revenues	(4) Proposed Rates	(5) Revenues at Proposed Rates
		1.10.2020				
1	Residential - Base Charge					
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	Consumption Charge (per 1,000 Gallons)					
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	General Service - Base Charge					
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	Consumption Charge (per 1,000 Gallons)					
28	General Service	\$5.11		\$321,787	\$6.78	\$426,950
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	Test Year/ Annualized / Proposed Revenues			<u>\$1,150,879</u>		<u>\$1,527,132</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 [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) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills 1.1.2019 to 5.30.2019	Total Billable Gallons (in 1.1.2019 to 5.30.2019	Test Year Rates 6.29.2018	Test Year Test Year 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Billable Gallons (in 5.31.2019 - 10.04.2019	Test Year Rates 5.31.2019	Test Year Test Year 5.31.2019 - 10.04.2019
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Test Year/ Annualized / Proposed Revenues				<u>\$992,499</u>				<u>\$775,926</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 [x]
 Water [] Sewer [x]

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills 10.05.2019 - 12.31.2019	Total Billable Gallons (in 10.05.2019 - 12.31.2019	Total Billable Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Billable Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Test Year/ Annualized / Proposed Revenues					<u>\$541,112</u>			<u>\$2,309,537</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission DDS-1

Company: Utilities, Inc. Of Florida - Mid County

Schedule Page 120 of 430

Docket No.: 20200139-WS

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Test Year Ended: 12/31/2019

Preparer: Jared Deason

Interim [] Final [x]

Water [] Sewer [x]

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
			Present Rates	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge					
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	Consumption Charge (per 1,000 Gallons)					
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	General Service - Base Charge					
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	Test Year/ Annualized / Proposed Revenues			<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]

Page 13 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 booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2)	(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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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]

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019	Present Rates 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge												
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	Consumption Charge (per 1,000 Gallons)												
8	Residential Service				\$4.19	\$0	0	\$0	\$4.27	\$0	\$5.67	\$0	\$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	Test Year/ Annualized / Proposed Revenues					<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]

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) 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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019	Present Rates 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
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	Consumption Charge (per 1,000 Gallons)											
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	Test Year/ Annualized / Proposed Revenues				<u>\$5,596</u>			<u>\$24,389</u>		<u>\$24,938</u>		<u>\$33,098</u>

Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Water [x] or Sewer [x]

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

Customer Monthly Billing Schedule

Company: Utilities, Inc. Of Florida - Mid County

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Water [x] or Sewer [x]

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	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) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) 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

Customer Monthly Billing Schedule

Company: Utilities, Inc. Of Florida - Tierra Verde

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Water [x] or Sewer [x]

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	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) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) 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

Customer Monthly Billing Schedule

Company: Utilities, Inc. Of Florida - Cross Creek

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Water [x] or Sewer [x]

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	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) Month/ Year	(2) Cross Creek	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) 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

Customer Monthly Billing Schedule

Company: Utilities, Inc. Of Florida - DeeAnn Estates HOA

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Water [x] or Sewer [x]

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	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) Month/ Year	(2) Bulk Service Residential	(3) Flat Rate	(4) General Service	(5) Private Fire Protection	(6) Other- Reuse	(7) 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 []

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) Type Charge	(2) Present		(3) 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					
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				

NO CHANGE REQUESTED

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-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) Type Charge	(2) Present		(3) 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					NO CHANGE REQUESTED
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				

Miscellaneous Service Charge Revenues

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) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) 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>	

Miscellaneous Service Charge Revenues

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) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Other Charges	(5) 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 []

Schedule E-6
 Page 1 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	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

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 []

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

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 []

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) Size	(2) Make	(3) Model	(4) Location	(5) 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

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 []

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) Size	(2) Make	(3) Model	(4) Location	(5) 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

Public Fire Hydrants Schedule

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

Private Fire Protection Service Schedule

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 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) Line No.	(2) Size	(3) Type	(4) Quantity
1 2	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		

Contracts and Agreements

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

Tax or Franchise Fee Schedule

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 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) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Service Availability Charges

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]

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) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
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)		

Guaranteed Revenues Received

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-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) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
--------------------	------------------------------	--------------------	---------------------------	--------------	--------------

1 This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.
2

Class A Utility Cost of Service Study

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) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed 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.				

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 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) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
-----------------	--------------------------	------------------------------	--------------------------	----------------------------------	--------------------------	--	----------------------	------------------------------------	------------------------	---------------------------------------

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

Billing Analysis Schedules

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) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
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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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Cypress Lakes	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	40.037				40.037	0.000

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
1 Plant Capacity	by Water Use Permit		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation	<u>AA DF</u>		293,800
	<u>MM ADF</u>		382,000
2 Maximum Day			
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>
3 Five Day Max. Year			
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>
4 Average Daily Flow		Max Month	<u>235,856</u>
		Annual	<u>220,238</u>
5 Required Fire Flow	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>
1. Plant Capacity (3MADF)		<u>190,000</u>
<p>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p>		
2. Average Daily Flow Max Month	<u>3/2019</u>	<u>128,807</u>
3. Average Annual Daily Flow		<u>109,691</u>
3. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 3/2019</u>	<u>126,907</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 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

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. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile 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

		Estimated returned	
Water Gallons (not capped) sold to:			
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

$PN = EG \times PT \times U$

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

$PN = EG \times PT \times U$

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

$PN = EG \times PT \times U$

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. $EG = TY \text{ avg SFRs} \times \text{growth rate in SFRs, (F-9 or F-10, col. 10)}$

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes
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) Year	(2) (3) (4) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2015	1,416	1,498	1,457	40,703,771	27,937	44,584,391	1,596	
2	2016	1,498	1,521	1,510	42,618,914	28,234	43,947,704	1,557	-2.47%
3	2017	1,521	1,546	1,534	47,653,920	31,075	52,751,360	1,698	9.06%
4	2018	1,546	1,574	1,560	48,440,916	31,052	53,150,596	1,712	0.83%
5	2019	1,574	1,591	1,583	49,752,354	31,439	55,299,224	1,759	2.76%
Average Growth Through 5-Year Period (Col. 8)									<u>2.55%</u>

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

Constant:	1519.774991	\bar{X}	\bar{Y}
X Coefficient:	48.1156945	1	1,596
R^2:	0.809812398	2	1,557
		3	1,698
		4	1,712
		5	1,759
		10	2001

Five year growth - Regression 242 Ercs
Annual average growth 48.40 Ercs

Five year growth - Simple Average 224 Ercs
Annual average growth 44.79 Ercs

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) Year	(2)(3)(4) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	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><u>1.96%</u></u>

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

Constant: 1488.225959
X Coefficient: 28.80730431
R^2: 0.955372843

<u>X</u>	<u>Y</u>
1	1,505
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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	Eagle Ridge Plant	Cross Creek Plant	(Name)	(Name)		
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
Total	73.671	19.981			93.652	0.000

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.

EAGLE RIDGE PLANT	<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)		
CROSS CREEK PLANT	<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 oer 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. inches	Main length feet	miles	Allowance @ 500 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	Total		53,208	10.077	40,309	14,712,818
5	Estimated Inflow @ 10% of gallons sold (L.10)					9,216,400
6	Allowable I&I					23,929,218

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					73,671,000
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			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	55,799,000	60%	33,479,400
9	All Other	36,365,000	90%	32,728,500
10	Estimated flows returned	92,164,000		66,207,900

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	Estimated I&I (treated less returned) [L.7-L.10]				7,463,100
15	Actual I&I less allowable [L.11-L.6]				-16,466,118
16	Excess, if any [L.11-L.6, if positive]				0
17	Excess as percent of wastewater treated				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.

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.

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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)

	X	Y
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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Forest Lakes	Individual Plant Flows (Name)			Total Plant Flows	Total Purch. Sewage 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
Total	23.181				23.181	0.000

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
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation	per Sanitary Survey per CUP, AADF	288,000 99,785
2 Maximum Day		
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.	9/16/2019	135,000
3 Five Day Max. Year		
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) 3/22/2019 (2) 3/1/2019 (3) 3/29/2019 (4) 3/15/2019 (5) 3/8/2019	111,000 120,000 120,000 122,000 124,000
	AVERAGE	119,400
4 Average Daily Flow	Max Month Annual	91,326 62,061
5 Required Fire Flow		* 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.				
Labrador (Forest Lake Estates) WWTP				
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

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. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				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
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	Gallons Billed (not capped) to:		Estimated 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.

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) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	8.221	8.263	0.000	6.359	0.255	1.650	20.0%

(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

**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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	Sun'N 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
Total	5.201				5.201	0.000

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
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Per Sanitary Survey	288,000
2 Maximum Day		
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
3 Five Day Max. Year		
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
4 Average Daily Flow		
	Max Month	31,602
	Annual	22,640
5 Required Fire Flow		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>
1. Plant Capacity (Permitted @ AADF) 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>
2. Average Daily Flow Max Month (a) 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>
3. Annual Average Daily Flow	<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. The 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. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile 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	Total		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.

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 - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2015	103	113	108	2,088,930	19,342	4,658,650	241	
2	2016	113	117	115	2,452,330	21,325	5,449,430	256	6.10%
3	2017	117	116	117	2,460,560	21,121	6,275,762	297	16.28%
4	2018	116	116	116	2,518,712	21,713	5,860,480	270	-9.16%
5	2019	116	109	113	2,609,778	23,198	6,359,088	274	1.56%
Average Growth Through 5-Year Period (Col. 8)									<u>3.69%</u>

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

	X	Y
Constant:	243.2474217	1 241
X Coefficient:	8.088865766	2 256
R^2:	0.367423218	3 297
		4 270
		5 274
		10 324

Five year growth 50 Ercs
 Annual average growth 10.00 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large percentage differences. As the system is built out, there is no request at this time for a growth allowance

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) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Inc. in ERCs
		Beginning	Ending						
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)

	X	Y
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

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-1
 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	1,665.502	1,672.916	0.000	1,532.564	6.293	134.059	8.0%

(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

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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	6.402	6.306	0.000	5.458	0.094	0.753	11.9%

(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 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	3.920	3.924	0.000	2.699	0.934	0.291	7.4%

(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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Lake Groves	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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	-
Total	199.66	-	-	-	199.66	-

(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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Barrington (1)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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	-
Total	8.467	-	-	-	8.467	-

(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
1 Plant Capacity		
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
2 Maximum Day (see Sch. F-1)		
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.	5/30/2019	8,120,000
3 Five Day Max. Year (see Sch. F-1)		
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) 5/29/2019	6,580,000
	(2) 5/26/2019	6,994,000
	(3) 5/27/2019	7,030,000
	(4) 5/31/2019	7,556,000
	(5) 5/30/2019	8,120,000
	AVERAGE	7,256,000
4 Average Daily Flow		
	Max Month	5,348,334
	Annual	4,583,331
5 Required Fire Flow [Lake County Code]		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
1 Plant Capacity 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
2 Maximum Day (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.	<u>5/27/2019</u>	<u>43,980</u>
3 Five Day Max. Year (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) <u>5/30/2019</u> (2) <u>5/20/2019</u> (3) <u>5/25/2019</u> (4) <u>5/26/2019</u> (5) <u>5/27/2019</u>	29,441 31,815 36,816 36,816 43,980
	AVERAGE	<u>35,773</u>
4 Average Daily Flow	Max Month Annual	<u>23,041</u> <u>17,276</u>
5 Required Fire Flow [Lake County Code] 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
1 Plant Capacity		
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
2 Maximum Day (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
3 Five Day Max. Year (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
4 Average Daily Flow		
	Max Month	13,422
	Annual	10,750
5 Required Fire Flow [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.	Plant Capacity (Lake Groves) (AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. 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>999,000</u>
2.	Average Daily Flow Max Month (a) Annual Average Daily Flow 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>Dec, 2019</u>	<u>576,258</u> <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.

		<u>MONTH</u>	<u>GPD</u>
1.	Plant Capacity (Barrington) (AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. 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) Annual Average Daily Flow 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> <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.

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 4 of 4
 Preparer: Seidman, F.

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.

Wells										
Name	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage MG	Type	Source	
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 0.0150	G 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				
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		
Totals - LUSI North & South					12,455	13,776,000	2.6247	G		
							0.8104	H		
Stand Alone Systems										
	PWS ID #	Location	Well No.	Yr Drilled	Capacity gpm	Design, gpd	Gal	Type		
Lake Saunders	3354695	L. Saunders	AAH6670	1984	300	432,000	5,000	H	Sanitary Survey 5/18/2018	
		L. Saunders	AAH6671	1984	300					
	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage Gal	Type		
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
No. 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.

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 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. inches	Main length feet	miles	Allowance @ 500 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	Total	156,126	29.569	118,277	43,171,205
5	Estimated Inflow @ 10% of flows (1.8)				18,628,436
6	Allowable I&I				61,799,641

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				199,663,000
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			Estimated 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.

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 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. inches	Main length feet	miles	Allowance @ 500 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	Total	8,685	1.645	6,580	2,401,534
5	Estimated Inflow @ 10% of flows (1.8)				1,919,460
6	Allowable I&I				4,320,995

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				8,467,000
				Estimated returned *	
8	Water Gallons used by WW cust.		23,993,256	80%	19,194,605
9	Estimated flows returned				19,194,605

10	Estimated I&I (treated less returned) [1.7-1.9]				-10,727,605
11	Actual less allowable [1.10-1.6]				-15,048,599
12	Excess, if any [1.10-1.6, if positive]				0
13	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 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.

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.

Margin Reserve Calculations - Historic

Florida Public Service Commission

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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

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 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	54,159	53,474	0.000	42,038	1,387	10,050	18.8%

(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 - 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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	7.631	0.000			7.631	0.000

(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
1 Plant Capacity		
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
2 Maximum Day		
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
3 Five Day Max. Year		
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
	AVERAGE	463,800
4 Average Daily Flow		
	Max Month	206,116
	Annual	146,505
5 Required Fire Flow		
	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
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 (Three Month Average Daily Flow (TMADF)) The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	<u>40,000</u>	
2. Average Daily Flow Max Month (a) Highest TMADF	<u>Feb-19</u> <u>Mar-19</u>	<u>24,107</u> <u>26,434</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 - 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).

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.

Used and Useful Calculations
Wastewater Treatment Plant

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. inches	Main length feet	miles	Allowance @ 500 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	Total		3,451	0.654	2,614	954,254
5	Estimated Inflow @ 10% of flows (I.10)					706,917
6	Allowable I&I					1,661,171

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					7,631,000
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	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	2,053,879	80%	1,643,103
9	All Other	5,015,289	90%	4,513,760
10	Estimated flows returned	7,069,168		6,156,863

11	Estimated I&I (treated less returned) [I.7-I.10]	1,474,137
12	Actual less allowable [I.11-I.6]	-187,034
13	Excess, if any [I.11-I.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 - 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
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 Pumping, Treatment & Storage

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

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

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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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%
									<u>0.13%</u>
								Average Growth Through 5-Year Period (Col. 8)	

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

	X	Y
Constant:	525.85073	1 521
X Coefficient:	0.907444891	2 530
R^2:	0.06094317	3 533
		4 534
		5 524
		10 535
Five year growth		11
Annual average		2

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

Five year growth	3 Ercs
Annual average growth @ 0.85%	0.66 Ercs

Equivalent Residential Connections - Wastewater

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-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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Mid-County	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	329.241				329.241	0.000

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>
1. Permitted Plant Capacity (AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>900,000</u>
2. Average Daily Flow Max Month (a) 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>Jul-19</u>	<u>1,262,226</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. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile 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	Total		181,059	34.291	136,783	49,925,917
5	Estimated Inflow @ 10% of gallons sold (L.10)					31,150,900
6	Allowable I&I					81,076,817

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					329,241,000
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	Gallons Billed (not capped) to:		Estimated 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]			63,466,800
12	Actual I&I less allowable [L.11-L.6]			-17,610,017
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 - 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.

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) Year	(2) - (4) Meter Equivalent ERCs			(5) SFR Gallons Sold Note A&B	(6) Gallons/ SFR (5)/(4) Note A&B	(7) Total Gallons Sold Note A&B	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning Note A	Ending Note A	Average 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 Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons 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/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased (1)(3) w/meter correction	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	-	-	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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida -Crescent Heights
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
1 Plant Capacity 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
2 Maximum Day 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).		
3 Five Day Max. Year 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.	_____ _____ _____ _____	
4 Average Daily Flow	_____	
5 Required Fire Flow	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 -Crescent Heights
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	_____	_____
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	_____	_____
2. Average Daily Flow Max Month (a) 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
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

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
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	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 -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/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased (1)(3)	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	-	-	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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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
1 Plant Capacity 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
2 Maximum Day 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).		
3 Five Day Max. Year 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.	_____ _____ _____ _____	
4 Average Daily Flow	_____ _____	
5 Required Fire Flow	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
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	_____	_____
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	_____	_____
2. Average Daily Flow Max Month (a) 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
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

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
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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)

	X	Y
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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	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 - 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/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error	Gallons Purchased	Gallons Sold	Other Uses (1)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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 residual 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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	35.487

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
1 Plant Capacity Not Applicable - All water Purchased - The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2 Maximum Day 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). Utility does submit an MOR, but readings are not daily.		
3 Five Day Max. Year 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) _____ (2) _____ (3) _____ (4) _____ (5) _____	
	AVERAGE	_____
4 Average Daily Flow	Max Month Annual	_____
5 Required Fire Flow (Mixed single & multi-family)		

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
Not Applicable - all sewage pumped to Pasco County		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
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 - 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).

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.

Used and Useful Calculations
Wastewater Treatment Plant

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. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile 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	Total		37,851	7.169	28,675	10,466,375
5	Estimated Inflow @ 10% of flows (1.10)					2,803,270
6	Allowable I&I					13,269,645

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated by Pasco County					35,487,000
---	---	--	--	--	--	------------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	27,473,426	80%	21,978,741
9	All Other	559,270	90%	503,343
10	Estimated flows returned	28,032,696		22,482,084

11	Estimated I&I (treated less returned) [1.7-1.10]	13,004,916
12	Actual less allowable [1.11-1.6]	-264,728
13	Excess, if any [1.11-1.6, 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 - 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.

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
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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco - Summertree
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2015	1,161	1,167	1,164	26,377,016	22,661	27,184,926	1,200	
2	2016	1,167	1,182	1,175	26,878,054	22,885	28,075,714	1,227	2.27%
3	2017	1,182	1,186	1,184	26,454,270	22,343	27,338,530	1,224	-0.27%
4	2018	1,186	1,177	1,182	27,091,769	22,930	27,720,349	1,209	-1.20%
5	2019	1,177	1,198	1,188	27,473,426	23,136	28,032,696	1,212	0.23%
Average Growth Through 5-Year Period (Col. 8)									<u>0.26%</u>

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

Constant:	1212.293819	<u>X</u>	<u>Y</u>
X Coefficient:	0.612070118	1	1,200
R^2:	0.007591469	2	1,227
		3	1,224
		4	1,209
		5	1,212
		10	1218
Five year growth			7 Ercs
Annual average growth			1.35 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(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
Total	0.000				0.000	5.256

(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
1 Plant Capacity		
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
2 Maximum Day		
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
3 Five Day Max. Year		
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
4 Average Daily Flow		
	Max Month	237,456
	Annual	209,710
5 Required Fire Flow		
	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
<p>Wastewater collection is provided to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.</p>	_____	_____
<p>1. Plant Capacity</p> <p>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</p>	_____	_____
<p>2. Average Daily Flow Max Month (a)</p> <p>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.</p>	_____	_____

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

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. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				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	Total		5,265	0.997	3,989	1,455,852
5	Estimated Inflow @ 10% of flows (1.10)					388,108
6	Allowable I&I					1,843,960

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated (purchased)					5,256,224
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	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	3,812,374	80%	3,049,899
9	All Other	68,708	90%	61,837
10	Estimated flows returned	3,881,082		3,111,736

11	Estimated I&I (treated less returned) [1.7-1.10]				2,144,488
12	Actual less allowable [1.11-1.6]				300,527
13	Excess, if any [1.11-1.6, if positive]				300,527
14	Excess as percent of wastewater treated				5.72%

**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 - Orangewood, Buena Vista, Wis-Bar
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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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

Equivalent Residential Connections - Wastewater

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-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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs	
		Beginning	Ending	Average						
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)

	X	Y
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.

	(1)	(2)	(3)	(4)	(5)	(6)	
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	134.233	130.714	0.000	122.151	0.159	8.404	6.4%

(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/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Pennbrooke	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	22.208				22.208	0.000

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
1 Plant Capacity		
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
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	5/31/2019	716,000
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		
3 Five Day Max. Year		
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) 5/26/2019	530,000
	(2) 5/22/2019	542,000
	(3) 5/25/2019	543,000
	(4) 5/29/2019	605,000
	(5) 5/31/2019	716,000
	AVERAGE	587,200
4 Average Daily Flow	Max Month	425,135
	Annual	358,120
5 Required Fire Flow [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 - 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.

	MONTH	GPD
1. Plant Capacity (Permitted @ AADF) The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	<hr/>	<hr/> 180,000 <hr/>
2. Average Daily Flow Max Month (a) 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.	<hr/>	<hr/> 72,258 <hr/>
3. Annual Average Daily Flow		<hr/> 60,844 <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%
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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. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile 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	Total		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
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			Estimated returned *		
8	Gallons Billed (not capped) to:				
	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.

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.

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	15.089	14.335	0.108	13.847	0.031	0.565	3.9%

(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 -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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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>
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	MMAF per CUP	172,000
	Annual Average per CUP	84,300
2 Maximum Day		
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	
3 Five Day Max. Year		
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	AVERAGE	<u>62,700</u>
4 Average Daily Flow	Max Month	<u>51,063</u>
	Annual	<u>39,273</u>
5 Required Fire Flow	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
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	_____	_____
1. Plant Capacity	_____	_____
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)	_____	_____
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 - 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
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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).

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.

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
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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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
 X Coefficient: 7.229771143
 R^2: 0.364289644

<u>X</u>	<u>Y</u>
1	566
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
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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	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 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/ Year	(1) (2) (3) (4) Individual Plant Flows				(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
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
Total	0.000				0.000	116.681

(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
NOT APPLICABLE - ALL TREATMENT PURCHASED		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity		
2. Annual Average Daily Flow		
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).

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)	<u>0</u>
2	
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	%

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 2 of 2
 Preparer: F. Seidman

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length		Allowance @ 500 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	Total	72,920	13.811	55,242	20,163,485
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) 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.

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.

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) Year	(2) Meter Equivalent ERCs (3) See Note			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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**

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

Florida Public Service Commission

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

Docket No. 20200139-WS
Financial MFRs
DDS-1
Page 300 of 430

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/ Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Individual Plant Flows (000,000)				Total Plant Flows	Purchased Sewage Treatment *	Total Sewage 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
Total	-	-	-	-	-	40.480	40.480

* Sewage treated by Englewood Water District (EWD)

Wastewater Treatment Plant Data

Utilities, Inc. of Florida - Sandalhaven
Docket No.: 20200139-WS
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>		
ALL FLOWS TO ENGLEWOOD WATER DISTRICT		
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

Used and Useful Calculations
 Wastewater Treatment Plant

Florida Public Service Commission

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. inches	Type	Main length feet	Allowance @ 500 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)				3,649,900
9	Allowable I&I				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 Page 304 of 430
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.

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.

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-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.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Utilities, Inc. of Florida - Sandalhaven

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 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) 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/ Year	(1) Total Gallons Pumped Per MORs (1)	(2) Total Gallons Corrected for Meter Error (2)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (3)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted 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%
Total	2,157.167	2,151.082	0.092	1,880.626	10.743	259.805	12.1%

(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

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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000,000)				Total Plant Flows	Total Purch. Sewage 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	-
Total	712.093	-	-	-	712.093	-

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>
1. Plant Capacity		
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.		
2. Maximum Day		
	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.		
3. Five-Day Max Month		
	(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>
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		<u>AVERAGE 9,744,040</u>
5. Average Daily Flow		
	Max Month	<u>7,341,039</u>
	Annual	<u>5,893,376</u>
6. Required Fire Flow		
	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.

Used and Useful Calculations
Water 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-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 & Useful Analysis in accordance with Rule 25-30.4325</u>			

Water Treatment Plant

Percent Used & Useful = $(A + B + C - D)/E \times 100\%$, where: 86.48%

<u>Used and useful percentage for rate case purposes (see note).</u>	<u>100.00%</u>
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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 = $(A + B + C - D)/E \times 100\%$, 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**

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).

<u>Line No.</u>		
Wekiva Plant		
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] Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

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

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 2 of 2
 Preparer: Seidman, F.

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	Allowance @ 500 gpd/inch-dia./mile		
			miles	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 235,217,361	90%	211,695,625 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

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.

Margin Reserve Calculations

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (includes Knollwood, Des Pinar, Longwood)

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-7Water 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.

**Regression Analysis per Rule 25-30.431(2)(C)
 For Treatment Related Facilities**

	<u>X</u>	<u>Y</u>	
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		

Equivalent Residential Connections - Wastewater

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-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) 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.

	(1)		(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased Corrected (1)	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	16.467	16.605	0.822	15.750	0.220	1.457	8.4%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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.

	<u>Date</u>	<u>GPD</u>
1 Plant Capacity		
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
2 Maximum Day		
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>5/19/2020</u>	<u>83,900</u>
3 Five Day Max. Year		
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>5/2/2020</u>	<u>66,600</u>
	(2) <u>5/22/2020</u>	<u>70,100</u>
	(3) <u>5/28/2020</u>	<u>80,500</u>
	(4) <u>5/26/2020</u>	<u>83,300</u>
	(5) <u>5/19/2020</u>	<u>83,900</u>
	AVERAGE	<u>76,880</u>
4 Average Daily Flow	Max Month	<u>54,893</u>
	Annual	<u>45,492</u>
5 Required Fire Flow		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
Not Applicable - water only system		
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a) 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 - 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 (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).

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.

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.

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 - Bear Lake
 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) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	2015	214	213	214	14,779,300	69,224	15,133,600	219	
2	2016	213	214	214	15,272,034	71,532	15,789,964	221	0.97%
3	2017	214	217	216	14,396,039	66,803	14,854,109	222	0.73%
4	2018	217	207	212	15,088,400	71,172	15,773,010	222	-0.33%
5	2019	207	217	212	14,949,415	70,516	15,749,975	223	0.78%
Average Growth Through 5-Year Period (Col. 8)									<u>0.54%</u>

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

	<u>X</u>	<u>Y</u>
Constant:	218.2331657	1 219
X Coefficient:	1.034795725	2 221
R^2:	0.828055316	3 222
		4 222
		5 223
		10 229
Five year growth		5 Ercs
Annual average growth		1.05 Ercs

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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/ Year	(1) Total Gallons Pumped Per MORs (1)	(2) Total Gallons Corrected for Meter Error (2)	(3) Gallons Purchased (2)	(4) Gallons Sold	(5) Other Uses (3)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted 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%
Total	40.550	40.468	0.021	38.233	1.334	0.921	2.3%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment*
	(Name)	(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
Total	0.000				0.000	20.187

* Bulk interconnect; all sewage treated by City of Sanford

Water Treatment Plant Data
 Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Florida Public Service Commission

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
1 Plant Capacity		
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
2 Maximum Day		
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>192,150</u>
3 Five Day Max. Year (excluding flow from Crystal Lake)		
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>5/1/2019</u>	162,855
	(2) <u>5/29/2019</u>	170,912
	(3) <u>5/23/2019</u>	178,500
	(4) <u>5/26/2019</u>	192,150
	(5) <u>5/27/2019</u>	192,150
	AVERAGE	<u>179,313</u>
4 Average Daily Flow		
	Max Month	<u>131,109</u>
	Annual	<u>110,870</u>
5 Required Fire Flow		
	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
Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Florida Public Service Commission

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 - Sewage treated by City of Sanford		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
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 - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Florida Public Service Commission

Schedule F-5

Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019

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

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

Used and Useful Calculations

Florida Public Service Commission

Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - Seminole - Combined Ravenna Park, Phillips, Lincoln Heights

Schedule F-6

Docket No.: 20200139-WS

Page 2 of 2

Test Year Ended: December 31, 2019

Preparer: Seidman, F.

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	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	Total		14,049	2.661	10,643	3,884,761
5	Estimated Inflow @ 10% of flows (1.10)					1,471,098
6	Allowable I&I					5,355,859

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					20,186,973
---	--------------------	--	--	--	--	------------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	13,022,330	84%	10,938,757
9	All Other	1,688,650	96%	1,621,104
10	Estimated flows returned	14,710,980		12,559,861

* Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51

11	Estimated I&I (treated less returned) [1.7-1.10]			7,627,111
12	Actual less allowable [1.11-1.6]			2,271,252
13	Excess, if any [1.11-1.6, if positive]			2,271,252
14	Excess as percent of wastewater treated			11.25%

**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.

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.

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.

Equivalent Residential Connections - Water

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-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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
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)

	X	Y
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
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
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/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	21.996	22.371	0.000	20.034	0.511	1.826	8.2%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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.

	Date	GPD
1 Plant Capacity		
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
2 Maximum Day		
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.	1/9/2020	110,000
3 Five Day Max. Year		
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) 9/23/2020	92,200
	(2) 9/9/2020	95,600
	(3) 9/8/2020	95,700
	(4) 9/30/2020	100,200
	(5) 9/29/2020	100,300
	AVERAGE	96,800
4 Average Daily Flow		
	Max Month	77,509
	Annual	61,290
5 Required Fire Flow		
	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
Not Applicable - water only system		
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a) 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 - 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 (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).

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.

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
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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
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)

Constant:	251.1381519	<u>X</u>	<u>Y</u>
X Coefficient:	0.478598927	1	252
R^2:	0.465990824	2	252
		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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted 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%
Total	3.987	4.055	0.000	3.311	0.114	0.630	15.5%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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
1 Plant Capacity		
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
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	<u>10/22/2019</u>	<u>30,300</u>
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	
3 Five Day Max. Year		
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>11/4/2019</u>	24,300
	(2) <u>11/8/2019</u>	24,300
	(3) <u>11/10/2019</u>	24,900
	(4) <u>11/6/2019</u>	25,600
	(5) <u>11/12/2019</u>	29,200
	<u>AVERAGE</u>	<u>25,660</u>
4 Average Daily Flow	<u>Max Month</u>	<u>16,097</u>
	Annual	11,108
5 Required Fire Flow	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
Not Applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
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 - 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 (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).

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.

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 - 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.

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 - Little Wekiva
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2015	60	61	61	3,419,754	56,525	3,419,754	61	
2	2016	61	62	62	3,492,390	56,787	3,492,390	62	1.65%
3	2017	62	61	62	3,395,665	55,214	3,395,665	62	0.00%
4	2018	61	61	61	3,423,051	56,116	3,423,051	61	-0.81%
5	2019	61	60	61	3,310,760	54,723	3,310,760	61	-0.82%
Average Growth Through 5-Year Period (Col. 8)									<u>0.01%</u>

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

Constant:	61.15	<u>X</u>	<u>Y</u>
X Coefficient:	-0.05	1	61
R^2:	0.025	2	62
		3	62
		4	61
		5	61
		10	61
Five year growth			0 Ercs
Annual average growth			0.03 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole - Little Wekiva
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	26.905	27.466	0.256	25.935	0.067	1.720	6.2%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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.

	Date	GPD
1 Plant Capacity		
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
2 Maximum Day		
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.	5/30/2019	163,400
3 Five Day Max. Year		
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) 5/29/2019	131,400
	(2) 5/26/2019	136,600
	(3) 5/27/2019	136,600
	(4) 5/23/2019	138,000
	(5) 5/30/2019	163,400
	AVERAGE	141,200
4 Average Daily Flow		
	Max Month	88,821
	Annual	75,249
5 Required Fire Flow		
		* 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.

	MONTH	GPD
Not Applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
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 - 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 (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).

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. 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.

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) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
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)

	X	Y
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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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%
Total	6.293	6.174	0.000	5.852	0.095	0.227	3.7%

(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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	0.000

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
1 Plant Capacity		
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
2 Maximum Day		
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
3 Five Day Max. Year		
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
4 Average Daily Flow		
	Max Month	19,334
	Annual	16,915
5 Required Fire Flow		
	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		
1. Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a) 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 (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).

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.

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 - Park Ridge
 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) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	2015	100	99	100	5,815,210	58,444	5,816,310	100	
2	2016	99	98	99	5,877,390	59,669	5,878,410	99	-1.01%
3	2017	98	99	99	5,798,085	58,864	5,799,025	99	0.00%
4	2018	99	99	99	6,133,381	61,953	6,134,201	99	0.50%
5	2019	99	107	103	5,830,519	56,607	5,852,099	103	4.41%
Average Growth Through 5-Year Period (Col. 8)									<u>0.98%</u>

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

	X	Y
Constant:	97.32298444	1 100
X Coefficient:	0.822094891	2 99
R^2:	0.401873345	3 99
		4 99
		5 103
		10 106

Five year growth 2 Ercs
 Annual average growth 0.43 Ercs

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted 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/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage 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
Total	0.000				0.000	50.108

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
1 Plant Capacity		
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
2 Maximum Day		
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
3 Five Day Max. Year		
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
	AVERAGE	281,600
4 Average Daily Flow	Max Month	236,979
	Annual	207,056
5 Required Fire Flow	(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
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.

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).

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	<u><u>-</u></u>
3	(B) Property needed for post test year period (see F-8)	<u>-</u>
4	(C) Permitted capacity (3MADF)	<u><u>-</u></u>
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

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. inches	Main length feet	miles	Allowance @ 500		
			gpd/inch-dia./mile 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	Total	49,930	9.456	37,826	13,806,402
5	Estimated Inflow @ 10% of flows (1.10)				7,070,316
6	Allowable I&I				20,876,718

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 50,108,215

Water Gallons (not capped) sold to:		Estimated 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.

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
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

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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) 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)

	<u>X</u>	<u>Y</u>
Constant:	1185.370391	1 1,186
X Coefficient:	0.596854944	2 1,187
R^2:	0.513251193	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

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) Description	(2) Average Balance Per Books	(3)		(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
			Utility Adjustments	Ref.		
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	Total Rate Base	53,187,112	(2,426,049)		50,761,063	

Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Interim Final Historic 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) Description	(2) Average Balance Per Books	(3)		(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
			Utility Adjustments	Ref.		
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	Total Rate Base	60,933,793	4,487		60,938,281	

Schedule of Adjustments to Rate Base

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

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	(A) Utility Plant		
2	(1) Allocations of Common Plant between Systems		
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	(2) Sandalhaven - to reclass EWD		
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) Non-Used & Useful Plant (A-7 Interim)		<u>(2,465,167)</u>
14			
15	(C) Construction Work in Progress		
16	To remove from rate base average adjusted construction work in process balance	<u>(2,628,722)</u>	<u>605,083</u>
17			
18	(D) Accumulated Depreciation		
19	(1) Allocations of Common Plant between Systems		
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	(2) To correct over-amortization of Sandalhaven intangible plant (EWD) 389.1		
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>(4,825,793)</u>	<u>4,115,946</u>
30			
31	(E) Contributions in Aid of Construction / Amortization		
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>(850)</u>	<u>(1,464,628)</u>
39	(F) Acquisition Adjustments / Accumulated Amortization		
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	(G) Working Capital Adjustment Per Schedule A-17	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>
	Total Working Capital Allowance	<u>1,795,933</u>	<u>2,351,030</u>

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

Florida Public Service Commission

DDS-1

Page 393 of 430

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) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	TOTAL		(6) NU&U Final Amount
				(4) Adjusted Average	(5) Non-Used & Useful %	
1	INTANGIBLE PLANT					
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	COLLECTION PLANT					
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	SYSTEM PUMPING PLANT					
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	TREATMENT AND DISPOSAL PLANT					
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	RECLAIMED WATER TREATMENT PLANT					
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	RECLAIMED WATER DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	131,879,115	6,169,205	138,048,320		5,898,914

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

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

Line No.	(1) Account No. and Name	LABRADOR			LAKE PLACID		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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

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

Line No.	(1) Account No. and Name	LUSI			GOLDEN HILLS/CROWNWOOD		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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

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

Line No.	(1) Account No. and Name	MID COUNTY			SANDALHAVEN		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment				2,229,799	57.76%	1,287,932
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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

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							
2							
3	5,870,337	453,573	209,534	3,777,605	37,913	103,780	1,287,932
4							
5	28,577	-	15,211	9,041	3,160	1,165	-
6							
7	(2,389,367)	(211,911)	(162,060)	(1,501,615)	(26,754)	(67,985)	(419,042)
8							
9	(1,225,125)	-	-	(387,441)	(2,257)	(58,344)	(777,083)
10							
11	180,745	-	-	42,133	782	25,583	112,247
12							
13							
14							
15							
16							
17	2,465,167	241,662	62,685	1,939,723	12,844	4,199	204,054

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 DDS-1

Page 398 of 430

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) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	TOTAL		
				(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount
1	INTANGIBLE PLANT					
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	COLLECTION PLANT					
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	SYSTEM PUMPING PLANT					
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	TREATMENT AND DISPOSAL PLANT					
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	RECLAIMED WATER TREATMENT PLANT					
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	RECLAIMED WATER DISTRIBUTION PLANT					
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	GENERAL PLANT					
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	TOTAL	<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**

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

Line No.	(1) Account No. and Name	LABRADOR			LAKE PLACID		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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**

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

Line No.	(1) Account No. and Name	LUSI			GOLDEN HILLS/CROWNWOOD		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment						
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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**

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

Line No.	(1) Account No. and Name	MID COUNTY			SANDALHAVEN		
		(2) Adjusted Average	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Average	(6) Non-Used & Useful %	(7) NU&U Test Year Amount
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchises						
4	389.1 Other Plant & Misc. Equipment				725,489	57.76%	419,042
5	COLLECTION PLANT						
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	SYSTEM PUMPING PLANT						
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	TREATMENT AND DISPOSAL PLANT						
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	RECLAIMED WATER TREATMENT PLANT						
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	RECLAIMED WATER DISTRIBUTION PLANT						
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	GENERAL PLANT						
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	TOTAL	<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

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.

(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	Total	44,997,031	-	44,997,031		1,225,125	-		-

Schedule of Accumulated Amortization of CIAC

Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Schedule: A-14 (Interim)

Page 1 of 3

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 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	Total	30,720,963	(1,464,628)	29,256,335		180,745	-		-

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

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

(1)	LAKE PLACID			LUSI			GOLDEN HILLS/CROWNWOOD		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	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				833,923	46.46%	387,441			
5									
6	78,805		-	1,091,802			7,200	31.35%	2,257
7									
8									
9	Contributed Property								
10	215,902			8,435,029					
11	41,382			2,590,152		-			
12				2,168,839					
13									
14									
15	<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

Schedule: A-14 (Interim)

Page 2 of 3

Preparer: Deborah D. Swain

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

(1)	LAKE PLACID			LUSI			GOLDEN HILLS/CROWNWOOD		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	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				90,687	46.46%	42,133			
5									
6	111,944		-	818,706			2,496	31.35%	782
7									
8									
9	Contributed Property								
10	84,057			2,690,861					
11	24,650			1,094,585		-			
12				502,925					
13									
14									
15	<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			SANDALHAVEN			
	(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	WASTEWATER						
2							
3	Cash Contributions						
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	Contributed Property						
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	Total	<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			SANDALHAVEN			
	(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	WASTEWATER						
2							
3	Cash Contributions						
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	Contributed Property						
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	Total	<u>2,753,784</u>		<u>25,583</u>	<u>915,735</u>		<u>112,247</u>

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida

Docket No.: 20200139-WS

Schedule Year Ended: December 31, 2019

Interim [X] Final []

Historic [X] or Projected []

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	16,396,327	196,197	16,592,524	624,643	(A) 17,217,167	B-4, B-3 Int.
2							
3	Operation & Maintenance	8,659,460	(75,710)	8,583,750		(B) 8,583,750	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	2,885,066	(45,620)	2,839,446		(C) 2,839,446	B-13, B-3 Int.
6							
7	Amortization	-	50,263	50,263		(D) 50,263	
8							
9	Taxes Other Than Income	1,653,481	67	1,653,548	28,109	(E) 1,681,657	B-15, B-3 Int.
10							
11	Provision for Income Taxes	(528,046)	1,083,599	555,553	151,191	(F) 706,744	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	12,669,962	1,012,599	13,682,561	179,300	13,861,861	
14							
15	NET OPERATING INCOME	3,726,365	(816,402)	2,909,963	445,343	3,355,306	
16							
17							
18	RATE BASE	53,187,112	(2,426,049)	50,761,063		50,761,063	
19							
20							
21	RATE OF RETURN	7.01 %		5.73 %		6.61 %	

Schedule of Wastewater Net Operating Income

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) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	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 Final Historic 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

DDS-1

Schedule: B-3 Interim

Page 1 of 2

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
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	Total Adjustments to Revenues	<u>820,840</u>	<u>147,614</u>
24			
25	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
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 Amortization		
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	Total Adjustments to O&M Expenses	<u>(75,710)</u>	<u>(29,159)</u>
51			
52	(C) Adjustments to Depreciation Expense:		
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

DDS-1

Schedule: B-3 Interim

Page 2 of 2

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	Total Adjustments to Depreciation Expenses	(45,620)	(78,765)
20			
21	(D) Amortization		
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	Total Adjustment to Amortization Expense	50,263	105,166
33			
34	(E) Taxes Other Than Income (TOTI)		
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	Total Test Year Adjustments to TOTI	67	(56,570)
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	Total Adjustments to TOTI	28,109	31,048
63			
64	(F) Provision for Income Taxes		
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	Adjustment to reflect current income tax	\$ 1,083,599	\$ 1,166,049
69			
70	(2) To calculate additional taxes due to requested revenue adjustments	151,191	167,001
71			
72	Total Adjustments to Provision for Income Taxes	1,234,790	1,333,050

Net Depreciation Expense NonUsed and Useful - Wastewater

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) Account No. and Name	(2) Total	LABRADOR			LAKE PLACID			LUSI		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(5) NU&U Test Year Amount	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) NU&U Test Year Amount	(9) Adjusted Balance	(10) Non-Used & Useful %	(11) NU&U Test Year Amount
1	INTANGIBLE PLANT										
2	351.1 Organization										
3	352.1 Franchises										
4	389.1 Other Plant & Misc. Equipment	32,198									
5	TREATMENT AND DISPOSAL PLANT										
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	SUB-TOTAL	<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	LESS: AMORTIZATION OF CIAC (1)	(70,632)	-	20.06%	-	(1,444)	70.21%	-	(383,228)		(50,105)
16											
17	NET DEPRECIATION EXPENSE - SEWER	<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	(1) CIAC Amortization Expense Detail										
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		
	Total	<u>70,632</u>	<u>-</u>		<u>-</u>	<u>1,444</u>		<u>-</u>	<u>383,228</u>		<u>50,105</u>

Net Depreciation Expense NonUsed and Useful - Wastewater

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

Line No.	(1) Account No. and Name	GOLDEN HILLS/CROWNWOOD			MID COUNTY			SANDLHAVEN		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) NU&U Test Year Amount	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Test Year Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) 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	57.76%	32,198	
5	TREATMENT AND DISPOSAL PLANT									
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	SUB-TOTAL	<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	LESS: AMORTIZATION OF CIAC (1)	(180)		(56)	(100,049)		(1,043)	(33,636)		(19,428)
16										
17	NET DEPRECIATION EXPENSE - SEWER	<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	(1) CIAC Amortization Expense Detail									
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		-			
	Total	<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**

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 Interim Final
 Historical 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 Requested Rate Base 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% ⁽¹⁾	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

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) Class of Capital	(2) 12/31/2018	(3) 12/31/2019	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					(6) Pro Rata	(6) 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

Rate Schedule - Water

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) Class/Meter Size	(2)	(3)	(4)	(5)
		Test Year Rates 6.29.2018	Test Year Rates 5.31.2019	Present Rates 5.31.2020	Proposed Rates
1	Residential				
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	General Service/Bulk Service				
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	Private Fire Protection				
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

Rate Schedule - Sewer

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

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates 6.29.2018	Test Year Rates 5.31.2019	Test Year Rates 10.05.2019	Present Rates 5.31.2020	Proposed Rates
1	Residential					
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	Residential Reuse					
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	General Service					
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	Bulk Service (DeAnn Estates)					
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	Flat Rate					
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	General Service/ Bulk Service (Mid County and Tierra Verde)					
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

Company: Utilities, Inc. Of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

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) Class/Meter Size	(2) Bills 1.1.2019 to 5.30.2019	(3) Total Billable Gallons (in 000's) 1.1.2019 to 5.30.2019	(4) Test Year Rates Effective 6.29.2018	(5) Test Year Revenue 1.1.2019 to 5.30.2019	(6) Total Bills 5.31.2019 - 12.31.2019	(7) Total Billable Gallons (in 000's) 5.31.2019 - 12.31.2019	(8) Test Year Rates Effective 5.31.2019	(9) Test Year Revenue 5.31.2019 - 12.31.2020
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Private Fire Protection								
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	Total Adjusted Books				\$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 []

Line No.	(1) Class/Meter Size	(2) Total Bills Jan - Dec 2019	(3) Total Billable Gallons (in 000's) Jan - Dec 2019	(4) Test Year Revenue Jan - Dec 2019	(5) Present Rates Effective 5.31.2020	(6) Annualized Revenues	(7) Proposed Rates	(8) Revenues at Proposed Rates
1	Residential - Base Charge							
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	Consumption Charge (per 1,000 Gallons)							
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	General Service - Base Charge							
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	Consumption Charge (per 1,000 Gallons)							
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	Private Fire Protection							
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	Total Adjusted Books			<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>

Revenue Schedule at Test Year Rates - Proof of Revenue - Summary

Company: Utilities, Inc. Of Florida

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

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) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)
		Test Year Revenue 1.1.2019 to 5.30.2019	Test Year Revenue 5.31.2019 - 10.04.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Test Year Revenue Jan - Dec 2019	Annualized Revenues Based on Rates Eff. 5.31.2020	Revenues at Proposed Rates
1							
2	Total Residential Service	\$5,990,764	\$4,834,230	\$3,569,667	\$14,394,660	\$14,714,111	\$15,223,058
3							
4							
5	Total Reuse Residential Service	\$142,540	\$114,032	\$85,524	\$342,097	\$346,519	\$358,526
6							
7							
8	Total General Service	\$1,986,638	\$1,614,482	\$1,204,136	\$4,805,257	\$4,906,505	\$5,076,293
9							
10							
11	Test Year/ Annualized / Proposed Revenues	\$8,119,943	\$6,562,745	\$4,859,327	\$19,542,014	\$19,967,135	\$20,657,877
12							
13							
14	Other Miscellaneous Revenues	\$137,878	\$110,302	\$82,727	\$330,906	\$330,906	\$330,906
15							
16	Adjusted Test Year/ Annualized / Proposed Revenues	\$8,257,820	\$6,673,047	\$4,942,054	\$19,872,920	\$20,298,041	\$20,988,783
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	Total Adjusted Books	8,444,658	6,691,779	4,830,087	19,966,524	19,966,524	20,988,143
24							
25	Difference	\$186,837	\$18,733	(\$111,967)	\$93,603		(\$640)
26	Percentage	2.21%	0.28%	-2.32%	0.47%		0.00%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida (Not included subsequent schedules)

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1.1.2019 to 5.30.2019	1.1.2019 to 5.30.2019	Total Billable Gallons (in 000's)	Test Year Rates Effective 6.29.2018	Test Year Revenue 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Billable Gallons (in 000's) 5.31.2019 - 10.04.2019	Test Year Rates Effective 5.31.2019	Test Year Revenue 5.31.2019 - 10.04.2019
1 Residential - Base Charge										
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 Consumption Charge (per 1,000 Gallons)										
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>
13 Residential - Reuse										
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 Consumption Charge (per 1,000 Gallons)										
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>
26 General Service - Base Charge										
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>
40 Consumption Charge (per 1,000 Gallons)										
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	Test Year/ Annualized / Proposed Revenues					<u>\$6,440,168</u>				<u>\$5,228,787</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida (Not included subsequent schedules)

Docket No.: 20200139-WS

Test Year Ended: December 31, 2019

Interim [x] Final []

Water [] Sewer [x]

Florida Public Service Commission

Schedule 4-20 (1/1/20)

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Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)	
		Total Bills 10.05.2019 - 12.31.2019	Total Bills 10.05.2019 - 12.31.2019	Total Billable Gallons (in 000's)	Total Billable Gallons (in 000's)	Test Year Rates Effective 10.05.2019	Test Year Rates Effective 10.05.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Bills Jan - Dec 2019	Total Billable Gallons (in 000's)	Total Billable Gallons (in 000's)	Test Year Revenue Jan - Dec 2019	Test Year Revenue Jan - Dec 2019
1	Residential - Base Charge														
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	Consumption Charge (per 1,000 Gallons)														
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	Residential - Reuse														
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	Consumption Charge (per 1,000 Gallons)														
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	General Service - Base Charge														
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	Consumption Charge (per 1,000 Gallons)														
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	Test Year/ Annualized / Proposed Revenues						<u>\$3,902,391</u>							<u>\$15,571,346</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. Of Florida (Not included subsequent schedules)
 Docket No.: 20200139-WS
 Test Year Ended: December 31, 2019
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2 (Interim)
 Page 6 of 16
 Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Present Rates Effective 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge				
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	Consumption Charge (per 1,000 Gallons)				
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	Residential - Reuse				
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	Consumption Charge (per 1,000 Gallons)				
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	General Service - Base Charge				
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	Consumption Charge (per 1,000 Gallons)				
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	Test Year/ Annualized / Proposed Revenues		<u>\$15,909,845</u>		<u>\$16,460,237</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]

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills 1.1.2019 to 5.30.2019	Total Gallons (in) 1.1.2019 to 5.30.2019	Test Year Rates 6.29.2018	Test Year Test Year 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Gallons (in) 5.31.2019 - 10.04.2019	Test Year Rates 5.31.2019	Test Year Test Year 5.31.2019 - 10.04.2019
1	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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]

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)	
		Total Bills	Total Gallons (in)	Total Bills	Total Gallons (in)	Test Year Rates	Test Year	Total Bills	Total Gallons (in)	Total Bills	Total Gallons (in)	Test Year	Test Year	Total Bills	Total Gallons (in)
		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	Jan - Dec 2019		
1	Residential - Base Charge														
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	Consumption Charge (per 1,000 Gallons)														
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	General Service - Base Charge														
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	Consumption Charge (per 1,000 Gallons)														
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	Test Year/ Annualized / Proposed Revenues						<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 [x] Final []
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2 (Interim)
 Page 9 of 16
 Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Present Rates 1.10.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge				
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	Consumption Charge (per 1,000 Gallons)				
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	General Service - Base Charge				
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	Consumption Charge (per 1,000 Gallons)				
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	Test Year/ Annualized / Proposed Revenues		<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 [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) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills	Total Billable Gallons (in	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	Residential - Base Charge									
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	Consumption Charge (per 1,000 Gallons)									
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	General Service - Base Charge									
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	Test Year/ Annualized / Proposed Revenues					<u>\$992,499</u>				<u>\$775,926</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]

Line No.	(1) Class/Meter Size	(3) Total Billable Gallons (in)		(4) Test Year Rates	(5) Test Year	(6) Total Bills	(7) Total Billable Gallons (in)		(8) 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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	General Service - Base Charge								
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	Test Year/ Annualized / Proposed Revenues				<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)
 Page 12 of 16
 Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Present Rates 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge				
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	Consumption Charge (per 1,000 Gallons)				
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	General Service - Base Charge				
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	Test Year/ Annualized / Proposed Revenues		<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)

Page 13 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 booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2)	(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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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]

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019	Present Rates 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
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	Consumption Charge (per 1,000 Gallons)											
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	Test Year/ Annualized / Proposed Revenues				<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
 Schedule E-2 (Interim)
 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 bo revenue calculation must be made for each period.

Line No.	(1) 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	Residential - Base Charge								
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	Consumption Charge (per 1,000 Gallons)								
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	Test Year/ Annualized / Proposed Revenues				<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]

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2010	Present Rates 5.31.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
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	Consumption Charge (per 1,000 Gallons)											
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	Test Year/ Annualized / Proposed Revenues				<u>\$5,596</u>			<u>\$24,389</u>		<u>\$24,938</u>		<u>\$25,800</u>

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 20200139-WS

EXHIBIT (DDS-2) _____

OF

DEBORAH D. SWAIN

on behalf of

Utilities, Inc. of Florida

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CERTIFICATE OF SERVICE

HEREBY CERTIFY that on the 30th day of June 2020, a true and correct copy of the foregoing Prefiled Direct Testimony has been served via email to:

Walter Trierweiler, Esquire
Office of General Counsel
wtrierwe@psc.state.fl.us

Stephanie Morse, Esquire
Office of Public Counsel
morse.stephanie@leg.state.fl.us

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN