

**FLORIDA UTILITY SERVICES 1, LLC
5911 TROUBLE CRREK ROAD
NEW PORT RICHEY, FL, FL 34652
863-904-5574**

June 29, 2020

Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

RE: Docket No. 20200169-WS, Application for staff-assisted rate case in Lake County by Lake Yale Utilities, LLC.

Commission Clerk:

On May 28, 2020, Florida Utility Services 1, LLC (FUS1), filed an application for a limited alternative rate increase (LARI), Docket No. 20200152-WS, to recover the allocation of common cost that were approved in Docket No. 20180202-SU, with updated amounts and proforma increases. Lake Yale Utilities, LLC (LYU) was one of ten utility systems owned by FUS1 that was included in the LARI filing.

On June 12, 2020, LYU was notified by Staff that it was ineligible for the common cost allocation recovery requested in the LARI application based on Rule 25-30.457 (2)(1), Florida Administrative Code (FAC).

Subsequent to Staff's notification, LYU filed a staff-assisted rate case application (SARC) in the above referenced docket.

LYU request, and is prepared to support a 2019, calendar test year for this SARC proceeding. Furthermore, we request the inclusion and approval of the allocated common cost increase for LYU reflected in the LARI filing. Attached are the relevant pages from the LARI filing to support our request

For the Utility


Mike Smallridge – Sole Managing Member

/Attachment

RECEIVED-FPSC
2020 JUN 30 PM 1:20
COMMUNICATIONS
CLERK

EXHIBIT B-6

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

LAKE YALE UTILITIES, LLC

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

(1) Reconciles to the 2019 Annual Report

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

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

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

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

EXHIBIT C

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

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

EXHIBIT D**Allocated Common Cost From FUS1**

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

EXHIBIT E

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

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

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

EXHIBIT F

Florida Utility Services 1, LLC

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

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

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

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

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

EXHIBIT F

Florida Utility Services 1, LLC

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

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

EXHIBIT G

Florida Utility Services 1, LLC

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

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

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

EXHIBIT G-1

Title	Commission Approved	2019-2020 Composite Index	2020 Salaries (Indexed)	Additional Increase	Requested Salary	Total Increase Requested
Chief Financial Officer	\$54,366	4.19%	\$56,646	\$0	\$56,646	\$2,280
Office Manager	\$39,500	4.19%	\$41,156	\$2,844	\$44,000	\$4,500
Customer Service Rep	\$34,000	4.19%	\$35,423	\$0	\$35,423	\$1,423
Billing Position	\$20,800	4.19%	\$21,672	\$3,328	\$25,000	\$4,200
Operations Supervisor	\$39,000	4.19%	\$40,636	\$12,364	\$53,000	\$14,000
Compliance Tech (a)	\$0	-na-	-na-	\$45,000	\$45,000	\$45,000
Maintenance Tech (b)	\$37,900	4.19%	\$39,490	\$10,510	\$50,000	\$12,100
Maintenance Tech (c)	\$37,900	4.19%	\$39,490	(\$1,590)	\$37,900	\$0
Maintenance Tech (c)	\$37,900	4.19%	\$39,490	(\$1,590)	\$37,900	\$0
Total	\$301,366		\$314,003	\$70,866	\$384,869	\$83,503

Chief Financial Officer	The requested salary increase is due to the affect of the annual price index approved by the Commission.
Office Manager	The requested salary increase is due to the affect of the annual price index approved by the Commission and the employee's time of service with FUS1. The salary level requested is below the average entry level salary reflected in the 2018 AWWA Compensation Survey. See attached AWWA Survey.
Customer Service Rep	The requested salary increase is due to the affect of the annual price index approved by the Commission.
Billing Position	The requested salary increase is due to the difficulty in finding a qualified & trusted person to fill the position. The salary level requested is below the average entry level salary reflected in the 2018 AWWA Compensation Survey. See attached AWWA survey.
Operations Supervisor	The requested salary increase is based on the salary level requested for the Maintenance Tech. position below plus 6% for the additional scheduling and supervisory duties required.
Compliance Tech (a)	This is a new position with no comparabe position in the AWWA survey. See attached position description.
Maintenance Tech (b)	The requested salary increase is based on the employee's experience and time of service with FUS1 and the average salary range reflected in the 2018 AWWA Compensation Survey for this position. See attached AWWA survey.
Maintenance Tech (c)	No salary increase is requested. The positions are/will be filled at the approved entry level salary amount.

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S140 - Small System Office Manager

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

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	94	94	4	45% 38% 17%	\$50,000	\$54,830	\$54,259	\$48,087	\$62,217	\$70,347	4
Board Operated	56	54	4	43% 38% 19%	\$54,000	\$58,070	\$58,070	\$52,700	\$69,550	\$79,457	4
City/County	25	20	4	50% 32% 12%	\$46,430	\$50,245	\$48,831	\$43,529	\$57,147	\$62,850	*
Private	3	3	*	* * *	*	*	*	*	*	*	*
Other	9	10	3	33% 56% 11%	\$39,811	\$43,288	\$42,059	*	*	*	*

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	45	45	4	57% 35% 8%	\$58,000	\$58,935	\$58,315	\$49,587	\$56,740	\$70,773	4
< 5,000	48	49	3	33% 42% 25%	\$43,848	\$50,980	\$50,830	\$45,881	\$67,832	\$69,653	5

\$ 44,000 requested

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	*	* * *	*	*	*	*	*	*	*
50 - 100	2	2	*	* * *	*	*	*	*	*	*	*
25 - 50	4	5	*	* * *	*	*	*	*	*	*	*
< 25	87	85	3	45% 37% 18%	\$48,394	\$54,817	\$54,330	\$47,236	\$61,725	\$68,517	4

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S160 - Small System Accounting Clerk

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

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	73	84	1	0% 84% 11%	\$36,820	\$40,638	\$39,783	\$35,181	\$45,810	\$51,014	3
Board Operated	37	33	-	5% 81% 14%	\$43,524	\$43,311	\$43,334	\$38,427	\$47,340	\$55,445	-
City/County	24	27	-	4% 92% 4%	\$40,858	\$37,966	\$37,635	\$31,660	\$38,830	\$45,544	-
Private	3	3	-	-	-	-	-	-	-	-	-
Other	8	15	-	13% 75% 12%	\$41,000	\$32,511	\$32,028	-	-	-	-

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	34	48	1	0% 94% 0%	\$-2,685	\$42,568	\$42,188	\$36,140	\$44,285	\$52,154	3
< 5,000	39	43	-	5% 74% 21%	\$36,856	\$38,969	\$37,490	\$33,831	\$42,677	\$49,418	-

† 25,000 registered

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E/N/U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	-	-	-	-	-	-	-	-	-
50 - 100	2	2	-	-	-	-	-	-	-	-	-
25 - 50	6	18	-	0% 100% 0%	\$-6,824	\$45,737	\$40,482	-	-	-	-
< 25	65	71	1	8% 82% 12%	\$17,482	\$39,713	\$39,287	\$34,665	\$42,163	\$48,865	-

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S200 - Small System Maintenance Technician

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

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	82	153	2	4% 84% 12%	\$44,469	\$45,821	\$46,439	\$41,139	\$49,260	\$56,440	6
Board Operated	45	81	2	2% 84% 14%	\$47,800	\$48,980	\$47,109	\$42,043	\$50,970	\$57,227	6
City/County	24	46	*	8% 83% 9%	\$41,998	\$43,613	\$45,204	\$40,382	\$48,584	\$54,327	4
Private	4	5	*	* * *	*	*	*	*	*	*	*
Other	8	17	*	0% 88% 12%	\$40,000	\$40,198	\$43,152	*	*	*	4

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	42	88	3	5% 88% 7%	\$46,523	\$47,249	\$47,800	\$42,592	\$49,389	\$56,549	5
< 5,000	40	65	2	3% 80% 17%	\$42,000	\$44,392	\$44,487	\$38,896	\$49,066	\$58,281	6

\$50,000 requested

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	*	* * *	*	*	*	*	*	*	*
50 - 100	2	3	*	* * *	*	*	*	*	*	*	*
25 - 50	4	11	*	* * *	*	*	*	*	*	*	*
< 25	76	139	2	3% 84% 13%	\$44,469	\$45,568	\$46,170	\$40,910	\$48,726	\$56,874	6

EXHIBIT G-1

Regulatory Compliance & Emergency Response Technician

Definition

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

Responsibilities

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

Essential Duties

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

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

Experience & Education

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

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

Other Requirements

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

EXHIBIT G-2

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

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

PAID
 2/19/2020

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

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

(863) 904-5574 OFFICE	NET 10	2/21/2020	AF
1	INSTALLED NEW 5 TON 14 SEER YORK SPLIT SYSTEM WITH 10 KW OF AUX HEAT. CUT IN 2 NEW 12X12 RETURNS. PUT AIR HANDLER ON HANGING KIT AND MADE NEW RETURN PLENUM. CONNECTED TO EXISTING LINESET & ELECTRIC. PUT CONDENSER ON HURRICANE PAD AND ANCHORED IT. CONNECTED TO EXISTING LINESET & ELECTRIC. INSTALLED NEW T6 THERMOSTAT.		6,650.00
1	WARRANTY - 10yrs ON COMPRESSOR & PARTS, 2yrs ON LABOR, 5yrs ON T-STAT		0.00
1	YORK - C/U - Model: YHE60B22 - Serial: W1L9377787 Installed: 2/11/2020 - Warranty Exp: 2/11/2030		0.00
1	YORK - A/H - HOR ATTIC Model: AE60DX21 - Serial: W1H9231310 Installed: 2/11/2020 - Warranty Exp: 2/12/2020		0.00
Thank you for your business. Satisfaction Promise - George Maniates Founder / President			Total \$6,650.00
(727) 868-5975	service@amenair.com		Payments/Credits -\$6,650.00
(727) 862-5512	CAC1813889		Balance Due \$0.00

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



EXHIBIT G-3

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

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

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

EXHIBIT G-3

FERO & SONS INC
20497 E PENNSYLVANIA
DUNNELLON, FL 34432

555 124 7904 1 AB 0.412 PGJLAB1K 040 007904
Named insured

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



Commercial Auto Insurance Coverage Summary

This is your Declarations Page
Your coverage has changed

Your coverage began on November 29, 2019 at 12:01 a.m. This policy expires on November 29, 2020 at 12:01 a.m.

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

The named insured organization type is a corporation.

Policy changes effective January 14, 2020

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

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



Policy number: 02781315-4

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

progressiveagent.com

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

1-352-489-2412

FERO & SONS INC
Contact your agent for personalized service.

1-800-444-4487

For customer service if your agent is unavailable or to report a claim.

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

Outline of coverage

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

Rated driver

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

Auto coverage schedule

	2017 Honda Ridgeline	Stated Amount: *\$30,140 (including Permanently Attached Equip)								
	VIN: 5FPYK2F46H00614R	Garaging Zip Code: 34652 Radius: 200								
Liability Premium	<table border="1"> <tr> <th>Liability</th> <th>UM/UIM BI</th> <th>PIP</th> <th>Med Pay</th> </tr> <tr> <td>\$3,953</td> <td>\$222</td> <td>\$751</td> <td>\$52</td> </tr> </table>	Liability	UM/UIM BI	PIP	Med Pay	\$3,953	\$222	\$751	\$52	
Liability	UM/UIM BI	PIP	Med Pay							
\$3,953	\$222	\$751	\$52							
Physical Damage Premium	<table border="1"> <tr> <th>Comp Deductible</th> <th>Comp Premium</th> <th>Collision Deductible</th> <th>Collision Premium</th> </tr> <tr> <td>\$1,000</td> <td>\$193</td> <td>\$1,000</td> <td>\$973</td> </tr> </table>	Comp Deductible	Comp Premium	Collision Deductible	Collision Premium	\$1,000	\$193	\$1,000	\$973	
Comp Deductible	Comp Premium	Collision Deductible	Collision Premium							
\$1,000	\$193	\$1,000	\$973							
Other Coverages Premium	<table border="1"> <tr> <th>Rental Limit</th> <th>Rental Premium</th> </tr> <tr> <td>\$50 per day</td> <td>\$78</td> </tr> <tr> <td>Max:</td> <td>\$1500</td> </tr> </table>	Rental Limit	Rental Premium	\$50 per day	\$78	Max:	\$1500	Auto Total \$5,722		
Rental Limit	Rental Premium									
\$50 per day	\$78									
Max:	\$1500									

Form 6480 FL (01/15)



EXHIBIT G-3

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

2. **1995 Chevrolet C3500** Stated Amount: *\$2,000 (including Permanently Attached Equip)
 VIN: 1GBHC34K05E217243 Garaging Zip Code: 34652 Radius: 100

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

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

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

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

Liability Premium	Liability	UM/UIM BI	PIP	Auto Total
	\$2,656	\$222	\$213	\$3,091

5. **1998 Ford Ranger**
 VIN: 1FTYR10CSWUC40123 Garaging Zip Code: 34652 Radius: 100

Liability Premium	Liability	UM/UIM BI	PIP	Auto Total
	\$2,996	\$222	\$213	\$3,431

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

Premium discounts

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



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

Loss Payee information

1. Loss Payee	Auto 1	CAPITAL CITY BANK PO BOX 900 TALLAHASSEE, FL 32302 2017 Honda Ridgeline (5FPYK2F46H8006148)
2. Loss Payee	Auto 3	IBERIA BANK PO BOX 12440 NEW IBERIA, LA 70562 2018 Ford F250 (1FDBF2A66JEC27571)

Additional Insured information

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

Agent signature

W. A. ...

Company officers

Patricia H. ...

Secretary



EXHIBIT G-3



Associated Industries Insurance Company
An AmTrust Financial Company

**Policy AWC1116593 Endorsement 3
FINAL PREMIUM AUDIT**

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

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

State of Florida - Premium for Period 1: 11/4/2018 to 11/4/2019					
Classification	# Emps	Code	Payroll	Rate	Premium
Waterworks Operation & Drivers	0	7520	178,888	4.69	8,360
Clerical Office Employees NOC	0	8810	128,984	0.23	297
Manual Premium					8,657
Total Manual Premium					8,657
Premium for Increased Limits Part Two: 1.4% (1000/1000/1000)		8812			122
Total Premium Subject To Experience Modification					8,809
Experience Modification N/A					8,809
Terrorism Risk Insurance Act 1%		9740			31
Catastrophe 0%		9741			0
Expense Constant		0900			160
Total FL Premium					9,000
Total FL Cost					9,000

Policy Cost					9,000
Minimum Premium		5751			
Premium Paid to Date					5,949
Total Additional/(Return) Due					3,051

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

Printed: 2/13/2020

BR

AWC1116593

Henry C. Silby
Authorized Representative

EXHIBIT G-3



Associated Industries Insurance Company
An AmTrust Financial Company

Policy AWC1093044 Endorsement 6

FINAL PREMIUM AUDIT

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

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

State of Florida - Premium for Period 1: 11/4/2017 to 11/4/2018					
Classification	# Empls	Code	Payroll	Rate	Premium
Waterworks Operation & Drivers	0	7520	147,704	5.04	7,444
Clerical Office Employees NOC	0	8810	127,106	0.26	330
Manual Premium					7,774
Total Manual Premium					7,774
Premium for Increased Limits Part Two: 1.4% (1000/1000/1000)		9812			109
Premium to Equal Increased Limits Minimum Charge		9848			11
Total Premium Subject To Experience Modification					7,894
Experience Modification N/A					7,894
Terrorism Risk Insurance Act 2%		9740			55
Catastrophe 0%		9741			0
Expense Constant		0900			200
Total FL Premium					8,149
Total FL Cost					8,149

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

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

Printed: 6/6/2019 MJ

AWC1093044

Nancy C. Selby
Authorized Representative