

**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. 20200168-WU, Application for staff-assisted rate case in Polk County by McLeod Gardens 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. McLeod Gardens Utilities, LLC (MGU) was one of ten utility systems owned by FUS1 that was included in the LARI filing.

On June 12, 2020, MGU 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, MGU filed a staff-assisted rate case application (SARC) in the above referenced docket.

MGU 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 MGU reflected in the LARI filing. Attached are the relevant pages from the LARI filing to support our request

For the Utility



Mike Smallridge – Managing Member

/Attachment

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

EXHIBIT B-7

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

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

(1) Reconciles to the 2019 Annual Report

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

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

EXHIBIT 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 | <u>\$62,734.36</u> | <u>(\$3,071.66)</u> | <u>\$59,662.70</u> |
| Total O&M Expense | \$513,713.64 | \$49,261.40 | \$562,975.04 |
| <u>Taxes Other Than Income Expense</u> | | | |
| Property Tax | \$0.00 | \$0.00 | \$0.00 |
| Tangible Tax | \$0.00 | \$0.00 | \$0.00 |
| Payroll Tax | \$20,095.72 | \$3,814.08 | \$23,909.80 |
| Local Business Tax | \$0.00 | \$0.00 | \$0.00 |
| Allocated | \$0.00 | \$0.00 | \$0.00 |
| Rafs | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Total TOTI Expense | \$20,095.72 | \$3,814.08 | \$23,909.80 |
| Grand Total Expense | \$533,809.36 | \$53,075.48 | \$586,884.84 |

EXHIBIT E

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

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

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

EXHIBIT F

Florida Utility Services 1, LLC

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

EXHIBIT F

Florida Utility Services 1, LLC

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

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

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

EXHIBIT F

Florida Utility Services 1, LLC

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

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

EXHIBIT G

Florida Utility Services 1, LLC

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

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

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

EXHIBIT G-1

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

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

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S140 - Small System Office Manager

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

Summary of All Reported Data by Ownership/Management Type

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E / N / U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|----------------|----------------|----------------|-------------------|------------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| All | 94 | 94 | 4 | 45% 38% 17% | \$50,000 | \$54,830 | \$54,308 | \$48,087 | \$62,217 | \$70,347 | 4 |
| Board Operated | 56 | 54 | 4 | 43% 38% 19% | \$54,000 | \$58,070 | \$58,070 | \$52,706 | \$60,556 | \$78,457 | 4 |
| City/County | 25 | 26 | 4 | 56% 32% 12% | \$46,439 | \$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 | 40 | 45 | 4 | 57% 25% 8% | \$58,000 | \$68,935 | \$58,315 | \$48,567 | \$56,746 | \$70,773 | 4 |
| < 5,000 | 48 | 49 | 3 | 33% 42% 25% | \$43,848 | \$50,988 | \$50,830 | \$45,681 | \$67,832 | \$69,553 | 3 |

\$44,000 requested

Summary of All Reported Data by Total Employment

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E / N / U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|-----------|----------------|----------------|-------------------|------------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| 100 - 200 | 0 | 0 | - | - - - | - | - | - | - | - | - | - |
| 50 - 100 | 2 | 2 | - | - - - | - | - | - | - | - | - | - |
| 25 - 50 | 4 | 5 | - | - - - | - | - | - | - | - | - | - |
| < 25 | 87 | 86 | 3 | 45% 37% 18% | \$46,394 | \$54,817 | \$54,330 | \$47,236 | \$61,725 | \$69,517 | 4 |

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S160 - Small System Accounting Clerk

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

Summary of All Reported Data by Ownership/Management Type

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E/N/U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|----------------|----------------|----------------|-------------------|--------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| All | 73 | 84 | 1 | 5% 84% 11% | \$39,820 | \$40,638 | \$39,783 | \$35,181 | \$43,810 | \$51,014 | 3 |
| Board Operated | 37 | 33 | * | 5% 81% 14% | \$42,524 | \$43,311 | \$43,334 | \$38,427 | \$47,340 | \$55,445 | * |
| City/County | 24 | 27 | * | 4% 92% 4% | \$46,858 | \$37,966 | \$37,835 | \$31,650 | \$39,830 | \$46,544 | * |
| 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 | 41 | 1 | 6% 94% 0% | \$-2,985 | \$42,568 | \$42,188 | \$36,146 | \$44,295 | \$52,154 | 3 |
| < 5,000 | 39 | 43 | * | 5% 74% 21% | \$46,858 | \$38,989 | \$37,480 | \$33,831 | \$42,877 | \$49,418 | * |

\$25,000 requested

Summary of All Reported Data by Total Employment

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E/N/U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|-----------|----------------|----------------|-------------------|--------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| 100 - 200 | 0 | 0 | * | * * * | * | * | * | * | * | * | * |
| 50 - 100 | 2 | 2 | * | * * * | * | * | * | * | * | * | * |
| 25 - 50 | 6 | 11 | * | 0% 100% 0% | \$-6,824 | \$45,737 | \$40,482 | * | * | * | * |
| < 25 | 65 | 78 | 1 | 6% 82% 12% | \$47,482 | \$39,713 | \$39,287 | \$34,065 | \$42,163 | \$48,805 | * |

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S200 - Small System Maintenance Technician

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

Summary of All Reported Data by Ownership/Management Type

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E/N/U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|----------------|----------------|----------------|-------------------|--------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| All | 82 | 153 | 2 | 4% 84% 12% | \$44,469 | \$45,821 | \$46,439 | \$41,139 | \$49,280 | \$56,440 | 6 |
| Board Operated | 45 | 81 | 2 | 2% 84% 14% | \$47,800 | \$46,980 | \$47,109 | \$42,043 | \$50,970 | \$57,227 | 6 |
| City/County | 24 | 46 | * | 8% 63% 9% | \$41,896 | \$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 | \$38,996 | \$48,066 | \$56,281 | 6 |

\$50,000 requested

Summary of All Reported Data by Total Employment

| Scope | # of Utilities | # of Employees | Avg. # of Ees Sup | Exempt E/N/U | 50th Percentile | Co Wtd Avg Pay | Employee Wtd Avg Pay | Average Salary Range | | | Avg Weekly Overtime |
|-----------|----------------|----------------|-------------------|--------------|-----------------|----------------|----------------------|----------------------|----------|----------|---------------------|
| | | | | | | | | Min | Mid | Max | |
| 100 - 200 | 0 | 0 | * | * * * | * | * | * | * | * | * | * |
| 50 - 100 | 2 | 3 | * | * * * | * | * | * | * | * | * | * |
| 25 - 50 | 4 | 11 | * | * * * | * | * | * | * | * | * | * |
| < 25 | 76 | 138 | 2 | 3% 84% 13% | \$44,469 | \$45,568 | \$46,170 | \$40,910 | \$48,726 | \$55,874 | 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 Protection (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

555124 7804 1 AB 0 412 PG1LA01K 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), Z311 (11/07), 4852FL (10/04), 4881FL (01/13) and Z228 (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.

1-352-469-2412
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.

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 SMALLBRIDGE
- JACQUE LOVE
- MARYANNE MCDONALD
- ERICKA DOMINGUEZ
- EUGENIO MORIS
- JOSEPH CAMARILLO

Auto coverage schedule

1. **2017 Honda Ridgeline** Stated Amount: *\$30,140 (including Permanently Attached Equip)
VIN: 5FPYK2F4GH006148 Garaging Zip Code: 34652 Radius: 200

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



EXHIBIT G-3

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

Policy number: 02781315-4
 FLORIDA UTILITY SERVICE
 Page 4 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/UJM BI | PIP | Med Pay | |
|-------------------------|-----------------|--------------|----------------------|-------------------|----------------|
| | \$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/UJM BI | PIP | | |
|-------------------------|-----------------|--------------|----------------------|-------------------|----------------|
| | \$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/UJM 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/UJM 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 | Business Experience |
| Vehicle | |
| 2017 Honda Ridgeline | Air Bag, Anti-Lock Brakes and Anti-Theft Device 2 |
| 1995 Chevrolet C3500 | Air Bag, Anti-Lock Brakes and Anti-Theft Device 2 |
| 2018 Ford F250 | Air Bag, Anti-Lock Brakes and Anti-Theft Device 2 |
| 1998 Mazda B-Series Pickup | Air Bag and Anti-Lock Brakes |
| 1998 Ford Ranger | Air Bag and Anti-Lock Brakes |

Loss Payee information

- Loss Payee Auto 1
 CAPITAL CITY BANK
 PO BOX 900 TALLAHASSEE, FL 32302
 2017 Honda Ridgeline (5FPMK2T46H8006148)
- Loss Payee Auto 3
 IBERIABANK
 PO BOX 12440 NEW IBERIA, LA 70562
 2018 Ford F250 (1FDBF2A66JEC27571)

Additional Insured information

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

Agent signature

[Signature]

Company officers

[Signature]

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 | 178,868 | 4.69 | 8,390 |
| Clerical Office Employees NOC | 0 | 8810 | 128,964 | 0.23 | 297 |
| Manual Premium | | | | | 8,687 |
| Total Manual Premium | | | | | 8,687 |
| Premium for Increased Limits Part Two: 1.4% (1000/1000/1000) | | 9812 | | | 122 |
| Total Premium Subject To Experience Modification | | | | | 8,809 |
| Experience Modification N/A | | | | | 8,809 |
| Terrorism Risk Insurance Act 1% | | 9740 | | | 31 |
| Catastrophe 0% | | 9741 | | | 0 |
| Expense Constant | | 0900 | | | 160 |
| Total FL Premium | | | | | 9,000 |
| Total FL Cost | | | | | 9,000 |

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

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. Selby
Authorized Representative

EXHIBIT G-3



Associated Industries Insurance Company
An AmTrust Financial Company

Policy AWC1093044 Endorsement B
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 | # Emps | Code | Payroll | Rate | Premium |
|---|--------|------|---------|------|---------|
| Classification | | | | | |
| 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) | | 0812 | | | 109 |
| Premium to Equal Increased Limits Minimum Charge | | 0848 | | | 11 |
| Total Premium Subject To Experience Modification | | | | | 7,894 |
| Experience Modification N/A | | | | | 7,894 |
| Terrorism Risk Insurance Act 2% | | 9740 | | | 56 |
| 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

Henry C. Kelly
Authorized Representative