

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Application of Charlie Creek Utilities, LLC, Crestridge Utilities, LLC, East Marion Utilities, LLC, Heather Hills Utilities, LLC, Holiday Gardens Utilities, LLC, Lake Yale Utilities, LLC, McLeod Gardens Utilities, LLC, Orange Land Utilities, LLC, Sunny Shores Utilities, LLC, Sunrise Water, LLC, and, West Lakeland Wastewater, LLC, for a limited alternative rate increase in Hardee, Manatee, Marion, Pasco, and, Polk Counties

Docket No. 2022 -WS

APPLICATION FOR A LIMITED ALTERNATIVE RATE INCREASE PROCEEDING

Applicants, Charlies Creek Utilities, LLC, Crestridge Utilities, LLC, East Marion Utilities, LLC, Heather Hills Utilities, LLC, Holiday Gardens Utilities, LLC, Lake Yale Utilities, LLC, McLeod Gardens Utilities, LLC, Orange Land Utilities, LLC, Sunny Shores Utilities, LLC, Sunrise Water, LLC, and, West Lakeland Wastewater, LLC, (the "Utilities"), pursuant to Section 367.0822, Florida Statutes, and Rule 25-30.457, Florida Administrative Code, files this Application for a limited alternative rate increase in Hardee, Manatee, Marion, Polk, and Pasco Counties.

The following information is provided pursuant to Rule 25-30.457, Florida Administrative Code (FAC).

(a) The names of the individual utilities are provided above and their principal place of business is:

5911 Trouble Creek Blvd.
New Port Richey, FL 35652

(b) All of the Utilities are Florida limited liability companies.

(c) Not Applicable.

(d) The owner of all of the membership interests in the Utilities is:

Michael Smallridge
5911 Trouble Creek Blvd.
New Port Richey, FL 35652

(e) The dates which each Utility was authorized to do business are attached as Exhibit "A"

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(f) Schedules showing the Utilities annualized revenues by customer class and meter size for the most recent 12-month period using the rates in effect at the time of this application are attached as Exhibit "B".

(g) Schedules showing the Utilities current and proposed rates for all classes of customers are attached as Exhibit "C".

(h) This Application requests the recovery of the proforma increase of the Utilities operating costs as identified below.

(i) In order to maintain satisfactory quality of service common expenses are incurred for services that would not be available to the Utility on an individual basis, if at all. When these common expenses are incurred the cost recovery for them suffer from a significant regulatory lag, resulting in the Utilities' failure to earn their authorized rates of return.

(j) The figures and calculations upon which the change in rates is based are accurate and the change will not cause the Utilities to exceed their last authorized return on equity.

(k) The Utilities are currently in compliance with their annual report filing in accordance with Rule 25-30.110(3), F.A.C.

(l) The Utilities have paid all required regulatory assessment fees.

(m) The dates and docket numbers of the Utilities last rate proceedings are attached as Exhibit "A".

FUS1 believes that this Application for a limited alternative rate increase proceeding, which seeks a system wide rate increase, is a prudent, fair and a cost saving approach that will benefit all of FUS1 customers.

- The application is prudent and fair because it will equitably distribute FUS1 allocated common cost at one time to all of its customers.
- The additional revenues received by the utility systems could eliminate or delay the need for the individual systems to seek rate relief through a staff assisted rate case filing.
- The cost savings to our customers in filing fees and related expenses for 11 staff assisted rate cases would be substantial.
- A single Application will save the Commission and its Staff an immeasurable amount of time and resources.

FUS1 is seeking these increases to recover the authorized rate of returns or operation margins that were approved in the Utilities last rate proceedings as identified in Exhibit "A".

FUS1 is seeking to recover the proforma Operation & Maintenance, Depreciation, and, Taxes Other Than Income Expenses as identified and attached in Exhibit "D".

Specifically, FUS1 is seeking the approval to recover proforma expense increases to common allocated officer and employee salaries, common allocated contractual services – professional, common allocated depreciation expense, common allocate taxes other than income expense, and, the approval of a new common allocated pension & benefit expense to provide a retirement benefit for all FUS1 employees. Explanations and calculations for this request are attached as Exhibits “E”, “F”, G, and “H”.

Additionally, attached, as Exhibit “I”, are FUS1 estimated rate case expense calculations for this proceeding.

The Utilities request that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates consistent with the Financial Schedules.
2. Provide such other and further relief as is fair, just and equitable.

On behalf of the utilities,



Michael Smallridge
Manager/Owner
Florida Utility Services 1, LLC

EXHIBIT A

Utility System		Florida Corporation		Last Rate Proceeding			
		Doc Number	Effect Date	Docket	Filing	Order	Date
CCU	Charlie Creek	L14000181678	11/24/14	20160143-WU	SARC	PSC-2017-0144-PAA-WU	11/24/14
CRU	Crestridge	L14000060448	04/11/14	20140175-WU	SARC	PSC-2017-0042-PAA-WU	02/01/17
EMU	East Marion	L15000006879	01/12/15	20200152-WS	LARI	PSC-2020-0396-PAA-WS	10/22/20
HHU	Heather Hills	L17000059976	04/01/17	20190113-WS	SARC	PSC-2020-0119-PAA-WS	04/20/20
HGU	Holiday Gardens	L14000060443	04/11/14	20140177-WU	SARC	PSC-2017-0041-PAA-WU	02/01/17
LYU	Lake Yale	L17000139342	06/30/17	20200169-WS	SARC	PSC-2021-0106-PAA-WS	03/17/21
MGU	McLeod Gardens	L16000156191	09/01/16	20200168-WU	SARC	PSC-2021-0107-PAA-WU	03/19/21
OLU	Orange Land	L16000080916	05/01/16	20170230-WU	SARC	PSC-2018-0439-PAA-WU	08/28/18
SSU	Sunny Shores	L19000135707	05/20/19	20200230-WU	SARC	PSC-2021-0320-PAA-WU	08/23/21
SUN	Sunrise	L18000148244	06/15/18	20200152-WS	LARI	PSC-2020-0396-PAA-WS	10/22/20
WLW	West Lakeland	L10000102901	09/30/10	20180202-SU	SARC	PSC-2019-0503-PAA-SU	11/25/19

Utility System		Approved	
		Method	Return
WU	Charlie Creek	Operating Ratio	10.00%
WU	Crestridge	Rate of Return	7.83%
WU SU	East Marion	Operating Ratio	10.00%
WU SU	Heather Hills	Operating Ratio	12.00%
WU	Holiday Gardens	Rate of Return	8.02%
WU SU	Lake Yale	Rate of Return	6.85%
WU SU	Lake Yale	Operating Ratio	12.00%
WU	McLeod Gardens	Operating Ratio	12.00%
WU	Orange Land	Rate of Return	8.46%
WU	Sunny Shores	Operating Ratio	12.00%
WU	Sunrise	Operating Ratio	10.00%
SU	West Lakeland	Operating Ratio	12.00%

EXHIBIT B

ANNUALIZED REVENUES

<u>Schedule</u>	<u>Utility System</u>
EXH B – 1	Charlie Creek Utilities, LLC
EXH B – 2	Crestridge Utilities, LLC
EXH B – 3	East Marion Utilities, LLC
EXH B – 4	Heather Hills Utilities, LLC
EXH B – 5	Holiday Gardens Utilities, LLC
EXH B – 6	Lake Yale Utilities, LLC
EXH B – 7	McLeod Gardens Utilities, LLC
EXH B – 8	Orange Land Utilities, LLC
EXH B – 9	Sunny Shores Utilities, LLC
EXH B – 10	Sunrise Water, LLC
EXH B - 11	West Lakeland Wastewater, LLC

EXHIBIT B-1**ANNUALIZED REVENUE WORKSHEET****Charlie Creek Utilities**

Jan-May 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	768		\$16.73	\$12,848.64
<u>Charges per 1,000 gal</u>				
0-4,000		2,108.67	\$4.21	8,877.50
> 4,000		1,097.75	\$5.28	5,796.12
<u>General Service BFC</u> 5/8"x3/4"	5		\$16.73	83.65
<u>Charges per 1,000 gal</u>				
All		2.31	\$4.67	10.79
Jun-2021				
<u>Residential BFC</u> 5/8"x3/4"	155		\$16.58	\$2,569.90
<u>Charges per 1,000 gal</u>				
0-4,000		443.77	\$4.17	1,850.52
> 4,000		344.24	\$5.23	1,800.38
<u>General Service BFC</u> 5/8"x3/4"	1		\$16.58	16.58
<u>Charges per 1,000 gal</u>				
All		0.50	\$4.63	2.32
Jul-Dec 2021				
<u>Residential BFC</u> 5/8"x3/4"	936		\$16.76	\$15,687.36
<u>Charges per 1,000 gal</u>				
0-4,000		2,426.10	\$4.21	10,213.88
> 4,000		1,158.34	\$5.29	6,127.62
<u>General Service BFC</u> 5/8"x3/4"	6		\$16.76	100.56
<u>Charges per 1,000 gal</u>				
All		1.29	\$4.68	6.04
Test Year 2021	1,871	7,582.97		\$65,991.85
				Per 2021 Annual Report
				Difference (not material)
				\$12.53
Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	1,859		\$17.46	\$32,458.14
<u>Charges per 1,000 gal</u>				
0-4,000		4,978.54	\$4.39	21,855.79
> 4,000		2,600.33	\$5.51	14,327.82
<u>General Service BFC</u> 5/8"x3/4"	12		\$17.46	\$209.52
<u>Charges per 1,000 gal</u>				
All		4.10	\$4.87	19.97
Annualized 2021	1,871	7,582.97		\$68,871.24
				2021 Misc Rev
				\$3,464.40
				\$72,335.64

EXHIBIT B-2

ANNUALIZED REVENUE WORKSHEET

Crestridge Utilities

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	7,366		\$12.31	\$90,675.46
<u>Charges per 1,000 gal</u>				
0-3,000		13,580	\$4.04	\$54,861.58
>3,000		6,509	\$8.03	\$52,265.13
Test Year 2021	7,366	20,088		\$197,802.17
			Per 2021 Annual Report	\$198,259.87
			Difference (not material)	(\$457.70)

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	7,366		\$12.85	\$94,653.10
<u>Charges per 1,000 gal</u>				
0-3,000		13,580	\$4.22	\$57,305.90
>3,000		6,509	\$8.38	\$54,543.19
Annualized 2021	7,366	20,088		\$206,502.19

2021 Misc Rev \$8,739.29

\$215,241.48

EXHIBIT B-3

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ANNUALIZED REVENUE WORKSHEET

East Marion Utilities

Water Revenues				
Jan-Apr 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	444		\$13.88	\$6,162.72
<u>Charges per 1,000 gal</u>				
0-10,000 gallons		1,667	\$2.91	\$4,852.38
> 10,000 gallons		131	\$4.36	\$570.72
<u>General Service BFC</u> 5/8" x3/4"	8		\$13.88	\$111.04
<u>Charges per 1,000 gal</u>				
All		0	\$3.40	\$0.00
May-Jun 2021				
<u>Residential BFC</u> 5/8" x3/4"	226		\$13.81	\$3,121.06
<u>Charges per 1,000 gal</u>				
0-10,000 gallons		1,033	\$2.90	\$2,994.35
> 10,000 gallons		229	\$4.34	\$992.21
<u>General Service BFC</u> 5/8" x3/4"	4		\$13.81	\$55.24
<u>Charges per 1,000 gal</u>				
All		0	\$3.38	\$0.00
Jul-Dec 2020				
<u>Residential BFC</u> 5/8" x3/4"	677		\$13.93	\$9,430.61
<u>Charges per 1,000 gal</u>				
0-10,000 gallons		2,267	\$2.92	\$6,619.76
> 10,000 gallons		127	\$4.38	\$554.29
<u>General Service BFC</u> 5/8" x3/4"	12		\$13.93	\$167.16
<u>Charges per 1,000 gal</u>				
All		0	\$3.41	\$0.00
Test Year 2021	1,371	5,453		\$35,631.54
			Per 2021 Annual Report	\$35,625.03
			Difference (not material)	\$6.51

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	1,347		\$14.45	\$19,464.15
<u>Charges per 1,000 gal</u>				
0-10,000 gallons		4,967	\$3.03	\$15,050.19
> 10,000 gallons		486	\$4.94	\$2,401.19
<u>General Service BFC</u> 5/8" x3/4"	24		\$14.45	\$346.80
<u>Charges per 1,000 gal</u>				
All		0	\$3.54	\$0.00
Annualized 2021	1,371	5,453		\$37,262.33
			2021 Misc Rev	\$1,048.34
				\$38,310.67

Residential billing includes Irrigation (water-only) accounts.

EXHIBIT B-3

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ANNUALIZED REVENUE WORKSHEET

East Marion Utilities				
Wastewater Revenues				
Jan-Apr 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	406		\$18.55	\$7,531.30
<u>Charges per 1,000 gal</u> 0-10,000 gallons		1,578	\$5.65	\$8,914.54
10,000 cap		122	\$0.00	\$0.00
<u>General Service BFC</u> 5/8" x3/4"	8		\$18.55	\$148.40
<u>Charges per 1,000 gal</u> All		0	\$6.79	\$0.00
May-Jun 2021				
<u>Residential BFC</u> 5/8" x3/4"	206		\$18.48	\$3,806.88
<u>Charges per 1,000 gal</u> 0-10,000 gallons		935	\$5.63	\$5,266.67
10,000 cap		221	\$0.00	\$0.00
<u>General Service BFC</u> 5/8" x3/4"	4		\$18.48	\$73.92
<u>Charges per 1,000 gal</u> All		0	\$6.76	\$0.00
Jul-Dec 2020				
<u>Residential BFC</u> 5/8" x3/4"	617		\$18.61	\$11,482.37
<u>Charges per 1,000 gal</u> 0-10,000 gallons		2,072	\$5.67	\$11,747.39
10,000 cap		127	\$0.00	\$0.00
<u>General Service BFC</u> 5/8" x3/4"	12		\$18.61	\$223.32
<u>Charges per 1,000 gal</u> All		0	\$6.81	\$0.00
Test Year 2021	1,253	5,054		\$49,194.79
			Per 2021 Annual Report	\$48,834.55
			Difference (not material)	\$360.24

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	1,229		\$19.12	\$23,498.48
<u>Charges per 1,000 gal</u> 0-10,000 gallons		4,585	\$5.82	\$26,685.34
10,000 cap		469	\$0.00	\$0.00
<u>General Service BFC</u> 5/8" x3/4"	0		\$19.12	\$0.00
<u>Charges per 1,000 gal</u> All		0	\$7.00	\$0.00
	1,229	5,054		\$50,183.82

2021 Misc Rev \$0.00

\$50,183.82

ANNUALIZED REVENUE WORKSHEET

Heather Hills Utilities

Water Revenues				
Jan-Jun 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Residential BFC 5/8"x3/4" Charges per 1,000 gal All	704	4,304	\$32.08 \$4.27	\$22,584.32 \$18,377.79
General Service BFC 5/8"x3/4" Charges per 1,000 gal All	2	25	\$80.20 \$4.27	\$160.40 \$106.15
Jul-Dec 2021				
Residential BFC 5/8"x3/4" Charges per 1,000 gal All	701	3,271	\$32.27 \$4.29	\$22,621.27 \$14,033.16
General Service BFC 5/8"x3/4" Charges per 1,000 gal All	2	76	\$80.68 \$4.29	\$161.36 \$326.68
2021 Total	1,409	7,676		\$78,371.14
			Per 2021 Annual Report Difference (not material)	<u>\$78,264.33</u> \$106.81

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
Residential BFC 5/8"x3/4" Charges per 1,000 gal All	1,405	7,575	\$33.02 \$4.39	\$46,393.10 \$33,254.54
General Service BFC 5/8"x3/4" Charges per 1,000 gal All	4	101	\$33.02 \$4.39	\$132.08 \$443.43
2021 Annualized	1,409	7,676		\$80,223.15

2021 Misc Rev \$1,517.00

\$81,740.15

EXHIBIT B-4

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ANNUALIZED REVENUE WORKSHEET**Heather Hills Utilities****Wastewater Revenues**

Jan-Jun 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	704		\$42.96	\$30,243.84
<u>Charges per 1,000 gal</u> All		4,304	\$8.59	\$36,970.78
<u>General Service BFC</u> 5/8"x3/4"	2		\$107.04	\$214.08
<u>Charges per 1,000 gal</u> All		25	\$8.59	\$213.55
Jul-Dec 2021				
<u>Residential BFC</u> 5/8"x3/4"	701		\$43.09	\$30,206.09
<u>Charges per 1,000 gal</u> All		3,271	\$8.62	\$28,197.18
<u>General Service BFC</u> 5/8"x3/4"	2		\$107.73	\$215.46
<u>Charges per 1,000 gal</u> All		76	\$8.62	\$656.41
2021 Total	1,409	7,676		\$126,917.38
			Per 2020 Annual Report	\$127,044.60
			Difference (not material)	(\$127.22)

Jan-Dec 2020	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8"x3/4"	1,405		\$43.64	\$61,314.20
<u>Charges per 1,000 gal</u> All		7,575	\$8.73	\$66,130.33
<u>General Service BFC</u> 5/8"x3/4"	4		\$43.64	\$174.56
<u>Charges per 1,000 gal</u> All		101	\$8.73	\$881.82
2021 Annualized	1,409	7,676		\$128,500.90

2021 Misc Rev \$0.00

\$128,500.90

EXHIBIT B-5

ANNUALIZED REVENUE WORKSHEET

Holiday Gardens Utilities

Jan-Jun 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8"x3/4"	2,696		\$10.25	\$27,634.00
<u>Charges per 1,000 gal</u>				
0-3,000		5,357	\$3.34	\$17,890.87
> 3,000		3,224	\$5.30	\$17,088.06
<u>General Service BFC</u>				
1"	42		\$25.63	\$1,076.46
2"	6		\$82.03	\$492.18
<u>Charges per 1,000 gal</u>				
All		189	\$4.01	\$759.83
Jul-Dec 2021				
<u>Residential BFC</u>				
5/8"x3/4"	2,695		\$10.35	\$27,893.25
<u>Charges per 1,000 gal</u>				
0-3,000		5,092	\$3.37	\$17,158.86
> 3,000		2584.037	5.35	13824.59795
<u>General Service BFC</u>				
1"	42		\$25.88	\$1,086.96
2"	6		\$82.80	\$496.80
<u>Charges per 1,000 gal</u>				
All		192	\$4.05	\$777.03
Total 2021	5,487	16,638		\$126,178.90
			Per 2021 Annual Report	\$125,749.27
			Difference (not material)	\$429.63

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8"x3/4"	5,391		\$10.83	\$58,384.53
<u>Charges per 1,000 gal</u>				
0-3,000		10,448	\$3.53	\$36,882.14
> 3,000		5,808	\$5.60	\$32,525.91
<u>General Service BFC</u>				
1"	84		\$27.08	\$2,274.72
2"	12		\$86.64	\$1,039.68
<u>Charges per 1,000 gal</u>				
All		381	\$4.24	\$1,616.90
Annualized 2021	5,487	16,638		\$132,723.88

2021 Misc Rev \$5,880.00

\$138,603.88

EXHIBIT B-6

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ANNUALIZED REVENUE WORKSHEET**Lake Yale Utilities**

Water Revenues				
Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Apr 2021				
<u>Residential BFC</u> 5/8" x3/4"	1,564		\$10.35	\$16,187.40
<u>Charge per 1,000 gal</u> 0-5000		2,956	\$1.89	\$5,586.99
> 5000		900	\$1.89	\$1,701.00
May-Jul 2021				
<u>Residential BFC</u> 5/8" x3/4"	1,163		\$10.50	\$12,211.50
<u>Charge per 1,000 gal</u> 0-5000		1,724	\$3.79	\$6,535.17
> 5000		568	\$5.68	\$3,228.80
Aug-Dec 2021				
<u>Residential BFC</u> 5/8" x3/4"	1,925		\$10.58	\$20,366.50
<u>Charge per 1,000 gal</u> 0-5000		2,702	\$3.82	\$10,320.18
> 5000		603	\$5.72	\$3,450.53
2021 Actual	4,652	9,454		\$79,588.08
			Per 2021 Annual Report	\$79,406.61
			Difference (not material)	\$181.47

Jan-Dec 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	4,652		\$10.98	\$51,078.96
<u>Charge per 1,000 gal</u> 0-5000		7,382	\$3.96	\$29,232.79
> 5000		2,072	\$5.93	\$12,285.12
2021 Annualized	4,652	9,454		\$92,596.87

2021 Misc Rev \$1,242.00

\$93,838.87

EXHIBIT B-6

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ANNUALIZED REVENUE WORKSHEET**Lake Yale Utilities****Wastewater Revenues**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-21				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	300		\$10.86	\$3,258.00
0 - 10,000		655	\$2.77	\$1,815.51
Capped at 10,000		55		
Feb-Apr 2021				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	899		\$12.60	\$11,327.40
0-6000		1,676	\$3.21	\$5,380.31
Capped at 6,000		101		
May-Jul 2021				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	900		\$13.75	\$12,375.00
0-6000		1,179	\$8.06	\$9,503.47
Capped at 6,000		81		
Aug-Dec 2021				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	1,498		\$13.85	\$20,747.30
0-6000		1,982	\$8.12	\$16,094.89
Capped at 6,000		94		
2021 Actual	3,597	5,823		\$80,501.88
			Per 2021 Annual Report	\$80,810.59
			Difference (not material)	(\$308.71)

Jan-Dec 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Residential BFC 5/8" x3/4" Charge per 1,000 gal	3,597		\$14.28	\$51,365.16
0-6000		5,493	\$8.37	\$45,974.30
Capped at 6,000		330		
2021 Annualized	3,597	5,823		\$97,339.46

2021 Misc Rev \$0.00

\$97,339.46

EXHIBIT B-7

ANNUALIZED REVENUE WORKSHEET

MeLeod Gardens

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-21				
<u>Residential BFC</u>				
5/8" x3/4"	99		\$11.88	\$1,176.12
1"	1		\$29.70	\$29.70
<u>Charge per 1,000 gal</u>				
0-5,000		346	\$2.97	\$1,026.40
5,001-10,000		110	\$2.97	\$325.33
> 10,000		94	\$2.97	\$279.33
Feb-Apr 2021				
<u>Residential BFC</u>				
5/8" x3/4"	293		\$12.61	\$3,694.73
1"	3		\$31.53	\$94.59
<u>Charge per 1,000 gal</u>				
0-5,000		1,064	\$3.15	\$3,351.43
5,001-10,000		418	\$3.15	\$1,316.14
> 10,000		365	\$3.15	\$1,148.87
May-Jul 2021				
<u>Residential BFC</u>				
5/8" x3/4"	294		\$14.94	\$4,392.36
1"	3		\$37.35	\$112.05
<u>Charge per 1,000 gal</u>				
0-5,000		1,092	\$4.56	\$4,979.75
5,001-10,000		482	\$6.84	\$3,294.69
> 10,000		537	\$9.13	\$4,906.74
Aug-Dec 2021				
<u>Residential BFC</u>				
5/8" x3/4"	498		\$15.05	\$7,494.90
1"	5		\$37.63	\$188.15
<u>Charge per 1,000 gal</u>				
0-5,000		1,610	\$4.59	\$7,390.22
5,001-10,000		579	\$6.89	\$3,989.86
> 10,000		415	\$9.19	\$3,818.08
2021 Actual	1,196	7,111		\$53,009.45
			Per 2021 Annual Report	\$52,847.40
			Difference (not material)	\$162.05

Jan-Dec 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8" x3/4"	1,184		\$15.60	\$18,470.40
1"	12		\$39.00	\$468.00
<u>Charge per 1,000 gal</u>				
0-5,000		4,112	\$4.76	\$19,571.49
5,001-10,000		1,588	\$7.14	\$11,339.20
> 10,000		1,412	\$9.53	\$13,453.13
2021 Annualized	1,196	7,111		\$63,302.21

2021 Misc Rev \$1,565.00

\$64,867.21

EXHIBIT B-8

ANNUALIZED REVENUE WORKSHEET

Orange Land Utilities

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8"x3/4"	862		\$14.57	\$12,559.34
<u>Charges per 1,000 gal</u>				
0-4,000		2,337	\$4.25	\$9,932.85
>4,000		925	\$5.01	\$4,635.59
<u>General Service BFC</u>				
5/8"x3/4"	12		\$14.57	\$174.84
1"	12		\$36.43	\$437.16
<u>Charges per 1,000 gal</u>				
All		0	\$4.50	\$2.07
Test Year 2021	886	3,263		\$27,741.85
			Per 2021 Annual Report	\$27,640.03
			Difference (not material)	\$101.82

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8"x3/4"	862		\$15.15	\$13,059.30
<u>Charges per 1,000 gal</u>				
0-4,000		2,337	\$4.42	\$10,330.16
>4,000		925	\$5.21	\$4,820.64
<u>General Service BFC</u>				
5/8"x3/4"	12		\$15.15	\$181.80
1"	12		\$37.88	\$454.56
<u>Charges per 1,000 gal</u>				
All		0	\$4.68	\$2.16
Annualized 2021	886	3,263		\$28,848.62

2021 Misc Rev \$966.00

\$29,814.62

EXHIBIT B-9

ANNUALIZED REVENUE WORKSHEET

Sunny Shores Utilities

Jan-Sep 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	791		\$74.97	\$59,301.27
<u>Charge per 1,000 gal.</u>				
0-10,800		4,377	\$0.00	\$0.00
>10,800		2,036	\$5.14	\$10,465.09
Oct - Dec 2021				
<u>Residential BFC</u> 5/8" x3/4"	261		\$73.26	\$19,120.86
<u>Charge per 1,000 gal.</u>				\$0.00
All		1,399	\$3.48	\$4,866.98
Test Year 2021	1,052	7,812		\$93,754.20
			Per 2021 Annual Report	<u>\$94,119.00</u>
			Difference (not material)	(\$364.80)

Jan-Dec 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	1,052		\$75.24	\$79,152.48
<u>Charge per 1,000 gal.</u>				\$0.00
All		7,812	\$3.57	\$27,888.59
Annualized 2021	1,052	7,812		\$107,041.07

2021 Misc Rev \$808.00

\$107,849.07

EXHIBIT B-10

ANNUALIZED REVENUE WORKSHEET

Sunrise Water

Jan-Jun 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	1,504		\$12.60	\$18,950.40
<u>Charge per 1,000 gal.</u>				
0-5,000 gallons		4,427	\$4.02	\$17,797.85
5001-10,000 gallons		1,225	\$4.42	\$5,412.56
>10,000 gallons		631	\$8.83	\$5,569.96
<u>General Service BFC</u> 5/8" x3/4"	6		\$12.60	\$75.60
<u>Charge per 1,000 gal.</u>				
All		0	\$4.57	\$0.00
Jul-Dec 2021				
<u>Residential BFC</u> 5/8" x3/4"	1,524		\$12.72	\$19,385.28
<u>Charge per 1,000 gal.</u>				
0-5,000 gallons		4,664	\$4.06	\$18,937.40
5001-10,000 gallons		1,288	\$4.46	\$5,743.41
>10,000 gallons		787	\$8.91	\$7,016.27
<u>General Service BFC</u> 5/8" x3/4"	5		\$12.72	\$63.60
<u>Charge per 1,000 gal.</u>				
All		32	\$4.61	\$146.69
Actual	3,039	13,022		\$98,952.32
			Per 2021 Annual Report	\$99,102.34
			Difference (not material)	(\$150.02)

Annualized 2021	Customer Bills	Consumption Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	3,028		\$13.19	\$39,939.32
<u>Charge per 1,000 gal.</u>				
0-5,000 gallons		9,092	\$4.21	\$38,276.10
5001-10,000 gallons		2,512	\$4.62	\$11,606.92
>10,000 gallons		1,418	\$9.24	\$13,104.71
<u>General Service BFC</u> 5/8" x3/4"	11		\$13.19	\$145.09
<u>Charge per 1,000 gal.</u>				
All		32	\$4.78	\$152.10
Total Annualized	3,039	13,022		\$103,072.14

2021 Misc Rev \$5,103.18

\$108,175.32

EXHIBIT B-11

ANNUALIZED REVENUE WORKSHEET

West Lakeland Wastewater

Jan-Jun 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	1,894		\$16.67	\$31,572.98
<u>Charge per 1,000 gal.</u> 0-6000		6,162	\$6.20	\$38,204.40
> 6,000 cap		2,251		
Jul-Dec 2021				
<u>Residential BFC</u> 5/8" x3/4"	1,890		\$16.80	\$31,752.00
<u>Charge per 1,000 gal.</u> 0-6000		5,852	\$6.25	\$36,575.00
> 6,000 cap		3,800		
2021 Total	3,784	18,065		\$138,104.38
			Per 2021 Annual Report	\$138,089.00
			Difference (not material)	\$15.38

Jan-Dec 2021	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	3,784		\$17.56	\$66,447.04
<u>Charge per 1,000 gal.</u> 0-6000		12,014	\$6.53	\$78,451.42
> 6,000 cap		6,051		
2021 Annualized	3,784	18,065		\$144,898.46

2021 Misc Rev \$5,688.40

\$150,586.86

EXHIBIT C

CURRENT AND PROPOSED RATES

<u>Schedule</u>	<u>Utility System</u>
EXH C – 1	Charlie Creek Utilities, LLC
EXH C – 2	Crestridge Utilities, LLC
EXH C – 3	East Marion Utilities, LLC
EXH C – 4	Heather Hills Utilities, LLC
EXH C – 5	Holiday Gardens Utilities, LLC
EXH C – 6	Lake Yale Utilities, LLC
EXH C – 7	McLeod Gardens Utilities, LLC
EXH C – 8	Orange Land Utilities, LLC
EXH C – 9	Sunny Shores Utilities, LLC
EXH C – 10	Sunrise Water, LLC
EXH C - 11	West Lakeland Wastewater, LLC

EXHIBIT C-1

CURRENT & PROPOSED RATES

CHARLIE CREEK UTILITIES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$17.46	20.00%	\$20.95
3/4"	\$26.19	20.00%	\$31.43
1"	\$43.65	20.00%	\$52.38
1-1/2"	\$87.30	20.00%	\$104.76
2"	\$139.68	20.00%	\$167.62
3"	\$279.36	20.00%	\$335.23
4"	\$436.50	20.00%	\$523.80
6"	\$873.00	20.00%	\$1,047.60
 <u>Charge per 1,000 gallons</u>			
0 - 4,000 gallons	\$4.39	20.00%	\$5.27
> 4,000 gallons	\$5.51	20.00%	\$6.61

CHARLIE CREEK UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$17.46	20.00%	\$20.95
3/4"	\$26.19	20.00%	\$31.43
1"	\$43.65	20.00%	\$52.38
1-1/2"	\$87.30	20.00%	\$104.76
2"	\$139.68	20.00%	\$167.62
3"	\$279.36	20.00%	\$335.23
4"	\$436.50	20.00%	\$523.80
6"	\$873.00	20.00%	\$1,047.60
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.87	20.00%	\$5.84

EXHIBIT C-2

CURRENT & PROPOSED RATES

CRESTRIDGE UTILITIES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.85	18.50%	\$15.23
3/4"	\$19.28	18.50%	\$22.85
1"	\$32.13	18.50%	\$38.07
1-1/2"	\$64.25	18.50%	\$76.14
2"	\$102.80	18.50%	\$121.82
3"	\$205.60	18.50%	\$243.64
4"	\$321.25	18.50%	\$380.68
6"	\$642.50	18.50%	\$761.36
<u>Charge per 1,000 gallons</u>			
0 - 3,000 gallons	\$4.22	18.50%	\$5.00
> 3,000 gallons	\$8.38	18.50%	\$9.93

CRESTRIDGE UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.85	18.50%	\$15.23
3/4"	\$19.28	18.50%	\$22.85
1"	\$32.13	18.50%	\$38.07
1-1/2"	\$64.25	18.50%	\$76.14
2"	\$102.80	18.50%	\$121.82
3"	\$205.60	18.50%	\$243.64
4"	\$321.25	18.50%	\$380.68
6"	\$642.50	18.50%	\$761.36
<u>Charge per 1,000 gallons</u>			
All gallons	\$5.36	18.50%	\$6.35

EXHIBIT C-3

Page 1 of 2

CURRENT & PROPOSED RATES**EAST MARION UTILITES, LLC****Rates****Residential Service - Water**

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$14.45	12.35%	\$16.23
3/4"	\$21.68	12.35%	\$24.36
1"	\$36.13	12.35%	\$40.59
1-1/2"	\$72.25	12.35%	\$81.17
2"	\$115.60	12.35%	\$129.88
3"	\$231.20	12.35%	\$259.75
4"	\$361.25	12.35%	\$405.86
6"	\$722.50	12.35%	\$811.73
<u>Charge per 1,000 gallons</u>			
0-10,000	\$3.03	12.35%	\$3.40
Over 10,000	\$4.54	12.35%	\$5.10

EAST MARION UTILITES, LLC**Rates****General Service - Water**

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$14.45	12.35%	\$16.23
3/4"	\$21.68	12.35%	\$24.36
1"	\$36.13	12.35%	\$40.59
1-1/2"	\$72.25	12.35%	\$81.17
2"	\$115.60	12.35%	\$129.88
3"	\$231.20	12.35%	\$259.75
4"	\$361.25	12.35%	\$405.86
6"	\$722.50	12.35%	\$811.73
<u>Charge per 1,000 gallons</u>			
All gallons	\$3.54	12.35%	\$3.98

CURRENT & PROPOSED RATES

EAST MARION UTILITIES, LLC

Rates

Residential Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All Meter Sizes	\$19.12	20.00%	\$22.94
Charge per 1,000 gallons			
0 - 10,000 gallons	\$5.82	20.00%	\$6.98
10,000 gallon cap			

EAST MARION UTILITIES, LLC

Rates

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$19.12	20.00%	\$22.94
3/4"	\$28.68	20.00%	\$34.42
1"	\$47.80	20.00%	\$57.36
1-1/2"	\$95.60	20.00%	\$114.72
2"	\$152.96	20.00%	\$183.55
3"	\$305.92	20.00%	\$367.10
4"	\$478.00	20.00%	\$573.60
6"	\$956.00	20.00%	\$1,147.20
Charge per 1,000 gallons			
All gallons	\$7.00	20.00%	\$8.40

EXHIBIT C-4

Page 1 of 2

CURRENT & PROPOSED RATES

HEATHER HILLS UTILITIES, LLC

Rates (Quarterly)

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$33.02	19.29%	\$39.39
3/4"	\$49.53	19.29%	\$59.08
1"	\$82.55	19.29%	\$98.47
1-1/2"	\$165.10	19.29%	\$196.95
2"	\$264.16	19.29%	\$315.12
3"	\$528.32	19.29%	\$630.23
4"	\$825.50	19.29%	\$984.74
6"	\$1,651.00	19.29%	\$1,969.48
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.39	19.29%	\$5.24

HEATHER HILLS UTILITIES, LLC

Rates (Quarterly)

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$33.02	19.29%	\$39.39
3/4"	\$49.53	19.29%	\$59.08
1"	\$82.55	19.29%	\$98.47
1-1/2"	\$165.10	19.29%	\$196.95
2"	\$264.16	19.29%	\$315.12
3"	\$528.32	19.29%	\$630.23
4"	\$825.50	19.29%	\$984.74
6"	\$1,651.00	19.29%	\$1,969.48
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.39	19.29%	\$5.24

EXHIBIT C-4

Page 2 of 2

CURRENT & PROPOSED RATES

HEATHER HILLS UTILITIES, LLC

Rates (Quarterly)

Residential Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All Meter Sizes	\$43.64	11.04%	\$48.46
<u>Charge per 1,000 gallons</u>			
All gallons	\$8.73	11.04%	\$9.69

HEATHER HILLS UTILITIES, LLC

Rates (Quarterly)

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$43.64	11.04%	\$48.46
3/4"	\$65.46	11.04%	\$72.69
1"	\$109.10	11.04%	\$121.14
1-1/2"	\$218.20	11.04%	\$242.29
2"	\$349.12	11.04%	\$387.66
3"	\$698.24	11.04%	\$775.33
4"	\$1,091.00	11.04%	\$1,211.45
6"	\$2,182.00	11.04%	\$2,422.89
<u>Charge per 1,000 gallons</u>			
All gallons	\$8.73	11.04%	\$9.69

EXHIBIT C-5

CURRENT & PROPOSED RATES

HOLIDAY GARDENS UTILITIES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.83	20.00%	\$13.00
3/4"	\$16.25	20.00%	\$19.50
1"	\$27.08	20.00%	\$32.50
1-1/2"	\$54.15	20.00%	\$64.98
2"	\$86.64	20.00%	\$103.97
3"	\$173.28	20.00%	\$207.94
4"	\$270.75	20.00%	\$324.90
6"	\$541.50	20.00%	\$649.80
 <u>Charge per 1,000 gallons</u>			
0 - 3,000 gallons	\$3.53	20.00%	\$4.24
> 3,000 gallons	\$5.60	20.00%	\$6.72

HOLIDAY GARDENS UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.83	20.00%	\$13.00
3/4"	\$16.25	20.00%	\$19.50
1"	\$27.08	20.00%	\$32.50
1-1/2"	\$54.15	20.00%	\$64.98
2"	\$86.64	20.00%	\$103.97
3"	\$173.28	20.00%	\$207.94
4"	\$270.75	20.00%	\$324.90
6"	\$541.50	20.00%	\$649.80
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.24	20.00%	\$5.09

EXHIBIT C-6

Page 1 of 2

CURRENT & PROPOSED RATES

LAKE YALE UTILITES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.98	13.46%	\$12.46
3/4"	\$16.47	13.46%	\$18.69
1"	\$27.45	13.46%	\$31.14
1-1/2"	\$54.90	13.46%	\$62.29
2"	\$87.84	13.46%	\$99.66
3"	\$175.68	13.46%	\$199.33
4"	\$274.50	13.46%	\$311.45
6"	\$549.00	13.46%	\$622.90
8"	\$878.40	13.46%	\$996.63
<u>Charge per 1,000 gallons</u>			
0-5,000	\$3.96	13.46%	\$4.49
Over 5,000	\$5.93	13.46%	\$6.73

LAKE YALE UTILITES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.98	13.46%	\$12.46
3/4"	\$16.47	13.46%	\$18.69
1"	\$27.45	13.46%	\$31.14
1-1/2"	\$54.90	13.46%	\$62.29
2"	\$87.84	13.46%	\$99.66
3"	\$175.68	13.46%	\$199.33
4"	\$274.50	13.46%	\$311.45
6"	\$549.00	13.46%	\$622.90
8"	\$878.40	13.46%	\$996.63
<u>Charge per 1,000 gallons</u>			
All gallons	\$4.28	13.46%	\$4.86

CURRENT & PROPOSED RATES

LAKE YALE UTILITES, LLC
Rates

Residential Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All Meter Sizes	\$14.28	17.24%	\$16.74
<u>Charge per 1,000 gallons</u>			
0-6,000	\$8.37	17.24%	\$9.81
6,000 gallon cap			

LAKE YALE UTILITES, LLC
Rates

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$14.28	17.24%	\$16.74
3/4"	\$21.42	17.24%	\$25.11
1"	\$35.70	17.24%	\$41.85
1-1/2"	\$71.40	17.24%	\$83.71
2"	\$114.24	17.24%	\$133.93
3"	\$228.48	17.24%	\$267.87
4"	\$357.00	17.24%	\$418.55
6"	\$714.00	17.24%	\$837.09
8"	\$1,142.40	17.24%	\$1,339.35
<u>Charge per 1,000 gallons</u>			
All gallons	\$10.04	17.24%	\$11.77

EXHIBIT C-7

CURRENT & PROPOSED RATES

MCLEOD GARDNES UTILITIES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$15.60	9.72%	\$17.12
3/4"	\$23.40	9.72%	\$25.67
1"	\$39.00	9.72%	\$42.79
1-1/2"	\$78.00	9.72%	\$85.58
2"	\$124.80	9.72%	\$136.93
3"	\$249.60	9.72%	\$273.86
4"	\$390.00	9.72%	\$427.91
6"	\$780.00	9.72%	\$855.82
 <u>Charge per 1,000 gallons</u>			
0 - 5,000 gallons	\$4.76	9.72%	\$5.22
5,001 - 10,000 gallons	\$7.14	9.72%	\$7.83
>10,000	\$9.53	9.72%	\$10.46

MCLEOD GARDNES UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$15.60	9.72%	\$17.12
3/4"	\$23.40	9.72%	\$25.67
1"	\$39.00	9.72%	\$42.79
1-1/2"	\$78.00	9.72%	\$85.58
2"	\$124.80	9.72%	\$136.93
3"	\$249.60	9.72%	\$273.86
4"	\$390.00	9.72%	\$427.91
6"	\$780.00	9.72%	\$855.82
 <u>Charge per 1,000 gallons</u>			
All gallons	\$5.75	9.72%	\$6.31

EXHIBIT C-8

CURRENT & PROPOSED RATES

ORANGE LAND UTILITIES, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$15.15	13.75%	\$17.23
3/4"	\$22.73	13.75%	\$25.86
1"	\$37.88	13.75%	\$43.09
1-1/2"	\$75.75	13.75%	\$86.17
2"	\$121.20	13.75%	\$137.87
3"	\$242.40	13.75%	\$275.73
4"	\$378.75	13.75%	\$430.83
6"	\$757.50	13.75%	\$861.66
<u>Charge per 1,000 gallons</u>			
0 - 4,000 gallons	\$4.42	13.75%	\$5.03
> 4,000 gallons	\$5.21	13.75%	\$5.93

ORANGE LAND UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$15.15	13.75%	\$17.23
3/4"	\$22.73	13.75%	\$25.86
1"	\$37.88	13.75%	\$43.09
1-1/2"	\$75.75	13.75%	\$86.17
2"	\$121.20	13.75%	\$137.87
3"	\$242.40	13.75%	\$275.73
4"	\$378.75	13.75%	\$430.83
6"	\$757.50	13.75%	\$861.66
<u>Charge per 1,000 gallons</u>			
All gallons	\$4.68	13.75%	\$5.32

EXHIBIT C-9

CURRENT & PROPOSED RATES

SUNNY SHORES UTILITIES, LLC

Rates (Quarterly)

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$75.24	18.47%	\$89.14
3/4"	\$112.86	18.47%	\$133.71
1"	\$188.10	18.47%	\$222.84
1-1/2"	\$376.20	18.47%	\$445.68
2"	\$601.92	18.47%	\$713.09
3"	\$1,203.84	18.47%	\$1,426.19
4"	\$1,881.00	18.47%	\$2,228.42
6"	\$3,762.00	18.47%	\$4,456.84
 <u>Charge per 1,000 gallons</u>			
All gallons	\$3.57	18.47%	\$4.23

SUNNY SHORES UTILITIES, LLC

Rates (Quarterly)

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$75.24	18.47%	\$89.14
3/4"	\$112.86	18.47%	\$133.71
1"	\$188.10	18.47%	\$222.84
1-1/2"	\$376.20	18.47%	\$445.68
2"	\$601.92	18.47%	\$713.09
3"	\$1,203.84	18.47%	\$1,426.19
4"	\$1,881.00	18.47%	\$2,228.42
6"	\$3,762.00	18.47%	\$4,456.84
 <u>Charge per 1,000 gallons</u>			
All gallons	\$3.57	18.47%	\$4.23

EXHIBIT C-10

CURRENT & PROPOSED RATES

SUNRISE WATER, LLC

Rates

Residential Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$13.19	9.25%	\$14.41
3/4"	\$19.79	9.25%	\$21.62
1"	\$32.98	9.25%	\$36.03
1-1/2"	\$65.95	9.25%	\$72.05
2"	\$105.52	9.25%	\$115.28
3"	\$211.04	9.25%	\$230.56
4"	\$329.75	9.25%	\$360.25
6"	\$659.50	9.25%	\$720.50
<u>Charge per 1,000 gallons</u>			
0 - 5,000 gallons	\$4.21	9.25%	\$4.60
5,000-10,000	\$4.62	9.25%	\$5.05
Over 10,000	\$9.24	9.25%	\$10.09

SUNRISE WATER, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$13.19	9.25%	\$14.41
3/4"	\$19.79	9.25%	\$21.62
1"	\$32.98	9.25%	\$36.03
1-1/2"	\$65.95	9.25%	\$72.05
2"	\$105.52	9.25%	\$115.28
3"	\$211.04	9.25%	\$230.56
4"	\$329.75	9.25%	\$360.25
6"	\$659.50	9.25%	\$720.50
<u>Charge per 1,000 gallons</u>			
All gallons	\$4.78	9.25%	\$5.22

EXHIBIT C-11

CURRENT & PROPOSED RATES

WEST LAKELAND WASTEWATER, LLC

Rates

Residential Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All Meter Sizes	\$17.56	20.00%	\$21.07
 <u>Charge per 1,000 gallons</u>			
0 - 6,000 gallons	\$6.53	20.00%	\$7.84
6,000 gallon cap			

WEST LAKELAND WASTEWATER, LLC

Rates

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$17.56	20.00%	\$21.07
3/4"	\$26.34	20.00%	\$31.61
1"	\$43.90	20.00%	\$52.68
1-1/2"	\$87.80	20.00%	\$105.36
2"	\$140.48	20.00%	\$168.58
3"	\$280.96	20.00%	\$337.15
4"	\$439.00	20.00%	\$526.80
6"	\$878.00	20.00%	\$1,053.60
8"	\$1,404.80	20.00%	\$1,685.76
 <u>Charge per 1,000 gallons</u>			
All gallons	\$7.83	20.00%	\$9.40

EXHIBIT D

PROFORMA CALCULATIONS

<u>Schedule</u>	<u>Utility System</u>
EXH D – 1	Charlie Creek Utilities, LLC
EXH D – 2	Crestridge Utilities, LLC
EXH D – 3	East Marion Utilities, LLC
EXH D – 4	Heather Hills Utilities, LLC
EXH D – 5	Holiday Gardens Utilities, LLC
EXH D – 6	Lake Yale Utilities, LLC
EXH D – 7	McLeod Gardens Utilities, LLC
EXH D – 8	Orange Land Utilities, LLC
EXH D – 9	Sunny Shores Utilities, LLC
EXH D – 10	Sunrise Water, LLC
EXH D - 11	West Lakeland Wastewater, LLC

EXHIBIT D-1*Charlie Creek Utilities, LLC**Test Year 2021*

Description	Actual	Adjustment	Adjusted
O&M Expense	\$62,152	\$8,131	\$70,283
Approved Operating Margin	10.00%		10.00%
Operation Margin	\$6,215		\$7,028
O&M Expense	\$62,152	\$8,131	\$70,283
Depreciation Expense (Net)	\$3,018	\$327	\$3,345
TOTI	\$6,018	\$589	\$6,607
Revenue Requirement	\$77,403		\$87,264
Revenues (1)	\$69,444	\$2,892	\$72,336
Annual Increase	\$7,960		\$14,928
Percent Increase			20.64%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$5,882
603 · Officer Salary	\$994
604 · Employee Benefits	\$507
631 - CS Professional	\$294
665 · Regulatory Commission	\$453
Total Adjustment	\$8,131

TOTI	Adjustment
RAF (2)	\$130
Payroll Tax	\$459
Total Adjustment	\$589

(1) Revenues include \$3,464 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-2***Crestridge Utilities, LLC******Test Year 2021***

Description	Actual	Adjustment	Adjusted	Increase	Revenue Req.
Operating Revenues (1) (2)	\$206,999	\$8,242	\$215,241	\$39,818	\$255,060
Operating Expenses				18.50%	
O&M Expense	\$184,778	\$28,670	\$213,448		\$213,448
Depreciation Expense (Net)	\$8,901	\$1,179	\$10,080		\$10,080
TOTI (3) (4)	\$17,963	\$1,651	\$19,614	\$1,792	\$21,406
Total Operating Expense	\$211,642	\$31,500	\$243,142	\$1,792	\$244,934
Operating Income(Loss)	(\$4,643)	(\$23,257)	(\$27,900)	\$38,026	\$10,126
Rate Base (Net)	\$125,738		\$129,322		\$129,322
Rate Of Return	-3.69%		-21.57%		7.83%

O&M Expense	Adjustment	Rate Base	Actual	Adjusted
601 · Employee Salaries	\$21,176	UPIS & Land	\$281,212	\$281,212
603 · Officer Salary	\$3,579	Acc Dep	(\$178,571)	(\$178,571)
604 · Employee Benefits	\$1,826	Net CIAC	\$0	\$0
631 - CS Professional	\$1,088	WC	\$23,097	\$26,681
665 · Regulatory Commission	\$1,001	Net Rate Base	\$125,738	\$129,322
Total Adjustment	\$28,670			

(1) Operating Revenues include \$8,739 of miscellaneous revenues for "Actual" & "Adjusted".

(2) The Operating Revenue "Increase" is Operating Income "Increase" / 0.955 for RAF.

(3) TOTI - "Adjustment" is for Payroll Taxes

(4) TOTI - "Increase" is for RAF calculated as 4.50% of Operating Revenue "Increase".

EXHIBIT D-3

Page 1 of 2

*East Marion Utilities, LLC (Water)**Test Year 2021*

Description	Actual	Adjustment	Adjusted
O&M Expense	\$29,728	\$2,734	\$32,462
Approved Operating Margin	10.00%		10.00%
Operation Margin	\$2,973		\$3,246
O&M Expense	\$29,728	\$2,734	\$32,462
Depreciation Expense (Net)	\$4,159	\$98	\$4,257
TOTI	\$2,863	\$211	\$3,074
Revenue Requirement	\$39,723		\$43,040
Revenues (1)	\$36,673	\$1,637	\$38,310
Annual Increase	\$3,049		\$4,730
Percent Increase			12.35%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$1,765
603 · Officer Salary	\$298
604 · Employee Benefits	\$152
631 - CS Professional	\$200
665 · Regulatory Commission	\$319
Total Proforma Increase	\$2,734

TOTI	Adjustment
RAF (2)	\$74
Payroll Tax	\$138
Total Adjustment	\$211

(1) Revenues include \$1,048 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-3

Page 2 of 2

*East Marion Utilities, LLC (Wastewater)**Test Year 2021*

Description	Actual	Adjustments	Adjusted
O&M Expense	\$38,584	\$2,409	\$40,993
Approved Operating Margin	10.00%		10.00%
Operation Margin	\$3,858		\$4,099
O&M Expense	\$38,584	\$2,409	\$40,993
Depreciation Expense (Net)	\$15,887	\$98	\$15,985
TOTI	\$3,410	\$198	\$3,609
Revenue Requirement	\$61,739		\$64,686
Revenues (1)	\$48,835	\$1,349	\$50,184
Annual Increase	\$12,905		\$14,502
Percent Increase			28.90%
Maximum Increase			20.00%

O&M Expense	Adjustment
701 · Employee Salaries	\$1,765
703 · Officer Salary	\$298
704 · Employee Benefits	\$152
765 · Regulatory Commission	\$194
Total Proforma Increase	\$2,409

TOTI	Adjustment
RAF (2)	\$61
Payroll Tax	\$138
Total Adjustment	\$198

(1) Revenues include \$0 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-4

Page 1 of 2

*Heather Hills Utilities, LLC (Water)**Test Year 2021*

Description	Actual	Adjustment	Adjusted
O&M Expense (Less Purchased Water)	\$39,521	\$7,737	\$47,258
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$4,743		\$5,671
O&M Expense	\$74,227	\$7,737	\$81,964
Depreciation Expense (Net)	\$4,156	\$295	\$4,451
TOTI	\$4,921	\$501	\$5,422
Revenue Requirement	\$88,047		\$97,507
Revenues (1)	\$79,781	\$1,959	\$81,740
Annual Increase	\$8,266		\$15,767
Percent Increase			19.29%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$5,294
603 · Officer Salary	\$895
604 · Employee Benefits	\$456
631 - CS Professional	\$626
665 · Regulatory Commission	\$466
Total Proforma Increase	\$7,737

TOTI	Adjustment
RAF (2)	\$88
Payroll Tax	\$413
Total Adjustment	\$501

(1) Revenues include \$1,517 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-4

Page 2 of 2

*Heather Hills Utilities, LLC (Wastewater)**Test Year 2021*

Description	Actual	Adjustments	Adjusted
O&M Expense (Less Purchased W/Water)	\$35,006	\$7,111	\$42,117
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$4,201		\$5,054
O&M Expense	\$121,428	\$7,111	\$128,539
Depreciation Expense (Net)	\$1,270	\$295	\$1,565
TOTI	\$7,048	\$478	\$7,526
Revenue Requirement	\$133,947		\$142,684
Revenues (1)	\$127,045	\$1,456	\$128,501
Annual Increase	\$6,902		\$14,183
Percent Increase			11.04%
Maximum Increase			20.00%

O&M Expense	Adjustment
701 · Employee Salaries	\$5,294
703 · Officer Salary	\$895
704 · Employee Benefits	\$456
765 · Regulatory Commission	\$466
Total Proforma Increase	\$7,111

TOTI	Adjustment
RAF (2)	\$66
Payroll Tax	\$413
Total Adjustment	\$478

(1) Revenues include \$0 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-5***Holiday Gardens Utilities, LLC******Test Year 2021***

Description	Actual	Adjustment	Adjusted	Increase	Revenue Req.
Operating Revenues (1) (2)	\$131,629	\$6,975	\$138,604	\$37,451	\$176,055
Operating Expenses				27.02%	
O&M Expense	\$125,870	\$20,813	\$146,683		\$146,683
Depreciation Expense (Net)	\$9,094	\$851	\$9,945		\$9,945
TOTI (3) (4)	\$11,532	\$1,192	\$12,724	\$1,685	\$14,410
Total Operating Expense	\$146,496	\$22,857	\$169,353	\$1,685	\$171,038
Operating Income(Loss)	(\$14,867)	(\$15,882)	(\$30,749)	\$35,766	\$5,016
Rate Base (Net)	\$59,948		\$62,549		\$62,549
Rate Of Return	-24.80%		-49.16%		8.02%

O&M Expense	Adjustment	Rate Base	Actual	Adjusted
601 · Employee Salaries	\$15,294	UPIS & Land	\$241,076	\$241,076
603 · Officer Salary	\$2,585	Acc Dep	(\$196,862)	(\$196,862)
604 · Employee Benefits	\$1,318	Net CIAC	\$0	\$0
631 - CS Professional	\$808	WC	\$15,734	\$18,335
665 · Regulatory Commission	\$808	Net Rate Base	\$59,948	\$62,549
Total Adjustment	\$20,813			

(1) Operating Revenues include \$5,880 of miscellaneous revenues for "Actual" & "Adjusted".

(2) The Operating Revenue "Increase" is Operating Income "Increase" / 0.955 for RAF.

(3) TOTI - "Adjustment" is for Payroll Taxes

(4) TOTI - "Increase" is for RAF calculated as 4.50% of Operating Revenue "Increase".

EXHIBIT D-6**Page 1 of 2***Lake Yale Utilities, LLC (Water)**Test Year 2021*

Description	Actual	Adjustment	Adjusted	Increase	Revenue Req.
Operating Revenues (1) (2)	\$80,649	\$13,190	\$93,839	\$12,634	\$106,473
Operating Expenses				13.46%	
O&M Expense	\$73,489	\$9,345	\$82,834		\$82,834
Depreciation Expense (Net)	\$9,477	\$360	\$9,837		\$9,837
TOTI (3) (4)	\$6,014	\$504	\$6,519	\$569	\$7,087
Total Operating Expense	\$88,980	\$10,209	\$99,190	\$569	\$99,758
Operating Income(Loss)	(\$8,332)	\$2,981	(\$5,351)	\$12,066	\$6,715
Rate Base (Net)	\$96,859		\$98,027		\$98,027
Rate Of Return	-8.60%		-5.46%		6.85%

O&M Expense	Adjustment	Rate Base	Actual	Adjusted
601 · Employee Salaries	\$6,470	UPIS & Land	\$414,790	\$414,790
603 · Officer Salary	\$1,094	Acc Dep	(\$305,530)	(\$305,530)
604 · Employee Benefits	\$558	Net CIAC	(\$21,588)	(\$21,588)
631 - CS Professional	\$723	WC	\$9,186	\$10,354
665 · Regulatory Commission	\$500	Net Rate Base	\$96,859	\$98,027
Total Adjustment	\$9,345			

(1) Operating Revenues include \$1,242 of miscellaneous revenues for "Actual" & "Adjusted".

(2) The Operating Revenue "Increase" is Operating Income "Increase" / 0.955 for RAF.

(3) TOTI - "Adjustment" is for Payroll Taxes

(4) TOTI - "Increase" is for RAF calculated as 4.50% of Operating Revenue "Increase".

EXHIBIT D-6**Page 2 of 2***Lake Yale Utilities, LLC (Wastewater)**Test Year 2021*

Description	Actual	Adjustments	Adjusted
O&M Expense	\$76,238	\$8,496	\$84,735
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$9,149		\$10,168
O&M Expense	\$76,238	\$8,496	\$84,735
Depreciation Expense (Net)	\$11,586	\$360	\$11,946
TOTI	\$6,022	\$1,248	\$7,270
Revenue Requirement	\$102,994		\$114,119
Revenues (1)	\$80,811	\$16,529	\$97,339
Annual Increase	\$22,184		\$16,779
Percent Increase			17.24%
Maximum Increase			20.00%

O&M Expense	Adjustment
701 · Employee Salaries	\$6,470
703 · Officer Salary	\$1,094
704 · Employee Benefits	\$558
765 · Regulatory Commission	\$375
Total Proforma Increase	\$8,496

TOTI	Adjustment
RAF (2)	\$744
Payroll Tax	\$504
Total Adjustment	\$1,248

(1) Revenues include \$0 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-7***McLeod Gardens Utilities, LLC******Test Year 2021***

Description	Actual	Adjustment	Adjusted
O&M Expense	\$49,593	\$4,974	\$54,567
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$5,951		\$6,548
O&M Expense	\$49,593	\$4,974	\$54,567
Depreciation Expense (Net)	\$5,208	\$196	\$5,404
TOTI	\$3,908	\$746	\$4,654
Revenue Requirement	\$64,660		\$71,172
Revenues (1)	\$54,413	\$10,454	\$64,867
Annual Increase	\$10,247		\$6,305
Percent Increase			9.72%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$3,529
603 · Officer Salary	\$597
604 · Employee Benefits	\$304
631 - CS Professional	\$174
665 · Regulatory Commission	\$370
Total Adjustment	\$4,974

TOTI	Adjustment
RAF (2)	\$470
Payroll Tax	\$275
Total Adjustment	\$746

(1) Revenues include \$1,565 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-8**Orange Land Utilities, LLC****Test Year 2021**

Description	Actual	Adjustment	Adjusted	Increase	Revenue Req.
Operating Revenues (1) (2)	\$28,606	\$1,209	\$29,815	\$4,099	\$33,914
Operating Expenses				13.75%	
O&M Expense	\$24,601	\$3,419	\$28,020		\$28,020
Depreciation Expense (Net)	\$1,448	\$131	\$1,579		\$1,579
TOTI (3) (4)	\$2,161	\$183	\$2,345	\$184	\$2,529
Total Operating Expense	\$28,210	\$3,734	\$31,944	\$184	\$32,128
Operating Income(Loss)	\$396	(\$2,525)	(\$2,129)	\$3,915	\$1,786
Rate Base (Net)	\$20,679		\$21,107		\$21,107
Rate Of Return	1.91%		-10.09%		8.46%

O&M Expense	Adjustment	Rate Base	Actual	Adjusted
601 · Employee Salaries	\$2,353	UPIS & Land	\$65,466	\$65,466
603 · Officer Salary	\$398	Acc Dep	(\$46,892)	(\$46,892)
604 · Employee Benefits	\$203	Net CIAC	(\$970)	(\$970)
631 - CS Professional	\$128	WC (5)	\$3,075	\$3,503
665 · Regulatory Commission	\$338	Net Rate Base	\$20,679	\$21,107
Total Adjustment	\$3,419			

(1) Operating Revenues include \$966 of miscellaneous revenues for "Actual" & "Adjusted".

(2) The Operating Revenue "Increase" is Operating Income "Increase" / 0.955 for RAF.

(3) TOTI - "Adjustment" is for Payroll Taxes

(4) TOTI - "Increase" is for RAF calculated as 4.50% of Operating Revenue "Increase".

(5) Working Capital calculated as 1/8th of O&M Expense.

EXHIBIT D-9***Sunny Shores Utilities, LLC******Test Year 2021***

Description	Actual	Adjustment	Adjusted
O&M Expense (Less Purchased Water)	\$59,319	\$11,372	\$70,691
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$7,118		\$8,483
O&M Expense	\$96,531	\$11,372	\$107,903
Depreciation Expense (Net)	\$3,358	\$458	\$3,816
TOTI	\$6,342	\$1,223	\$7,565
Revenue Requirement	\$113,349		\$127,768
Revenues (1)	\$94,928	\$12,921	\$107,849
Annual Increase	\$18,421		\$19,919
Percent Increase			18.47%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$8,235
603 · Officer Salary	\$1,392
604 · Employee Benefits	\$710
631 - CS Professional	\$464
665 · Regulatory Commission	\$571
Total Adjustment	\$11,372

TOTI	Adjustment
RAF (2)	\$581
Payroll Tax	\$642
Total Adjustment	\$1,223

(1) Revenues include \$808 of miscellaneous revenues for Actual & Adjusted.

(2) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-10*Sunrise Water, LLC**Test Year 2021*

Description	Actual	Adjustment	Adjusted
O&M Expense (1)	\$82,549	\$11,357	\$93,906
Approved Operating Margin	10.00%		10.00%
Operation Margin	\$8,255		\$9,391
O&M Expense (1)	\$82,549	\$11,357	\$93,906
Depreciation Expense (Net)	\$6,257	\$458	\$6,716
TOTI	\$7,350	\$821	\$8,170
Revenue Requirement	\$104,411		\$118,183
Revenues (2)	\$104,206	\$3,970	\$108,175
Annual Increase	\$206		\$10,007
Percent Increase			9.25%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$8,235
603 · Officer Salary	\$1,392
604 · Employee Benefits	\$710
631 - CS Professional	\$456
665 · Regulatory Commission	\$565
Total Proforma Increase	\$11,357

TOTI	Adjustment
RAF (3)	\$179
Payroll Tax	\$642
Total Adjustment	\$821

(1) Includes 9% I&I adjustment from last SARC in Order No. PSC-2016-0126-PAA-WU.

(2) Revenues include \$5,103 of miscellaneous revenues for Actual & Adjusted.

(3) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT D-11**West Lakeland Wastewater, LLC****Test Year 2021**

Description	Actual	Adjustment	Adjusted
O&M Expense (1)	\$145,266	\$13,928	\$159,194
Approved Operating Margin	12.00%		12.00%
Operation Margin	\$17,432		\$19,103
O&M Expense (1)	\$145,266	\$13,928	\$159,194
Depreciation Expense (Net)	\$3,005	\$589	\$3,595
TOTI	\$9,939	\$1,132	\$11,071
Revenue Requirement	\$175,642		\$192,962
Revenues (2)	\$143,777	\$6,810	\$150,587
Annual Increase	\$31,864		\$42,376
Percent Increase			28.14%
Maximum Increase			20.00%

O&M Expense	Adjustment
601 · Employee Salaries	\$10,588
603 · Officer Salary	\$1,790
604 · Employee Benefits	\$913
665 · Regulatory Commission	\$638
Total Proforma Increase	\$13,928

TOTI	Adjustment
RAF (3)	\$306
Payroll Tax	\$825
Total Adjustment	\$1,132

(1) Includes 20.7% U&U adjustment from last SARC in Order No. PSC-2019-05036-PAA-SU.

(2) Revenues include \$5,688 of miscellaneous revenues for Actual & Adjusted.

(3) RAF calculated as 4.50% on annualized revenue adjustment "Adjustment".

EXHIBIT E

FUS1 respectfully request the inclusion and consideration of the following proforma common allocated Officer and Employee salary increases in this proceeding. The increases were determined in an employee compensation study performed by OCBOA Consulting, LLC at the request of FUS1.

The Commission accepted and used a similar compensation survey when FUS1 last requested an across-the-board salary increase for its employees in Docket No. 20150257-WS.¹ FUS1 believes that the increases are justified, reasonable, and, prudent based on the current economic and employment climate and specifically within the water and wastewater industry as a whole. The results of the employee compensation survey follow and the complete employee compensation study is included as Attachment A to this filing.

¹ Application for staff-assisted rate case in Marion County, by East Marion Utilities, LLC.

FUS1 Account	Number of Customers		Salary Compensation		
	Actual	Percent	Actual	Requested	Increase
601 - Employee Salaries			\$379,449	\$497,091	\$117,642
Charlie Creek Utilities, LLC	166	5%	\$18,972	\$24,855	\$5,882
Crestridge Utilities, LLC	614	18%	\$68,301	\$89,476	\$21,176
East Marion Utilities, LLC	113	3%	\$11,383	\$14,913	\$3,529
Heather Hills Utilities, LLC	353	9%	\$34,150	\$44,738	\$10,588
Holiday Gardens Utilities, LLC	456	13%	\$49,328	\$64,622	\$15,294
Lake Yale Utilities, LLC	408	11%	\$41,739	\$54,680	\$12,941
McLeod Gardens Utilities, LLC	98	3%	\$11,383	\$14,913	\$3,529
Orange Land Utilities, LLC	72	2%	\$7,589	\$9,942	\$2,353
Sunny Shores Utilities, LLC	262	7%	\$26,561	\$34,796	\$8,235
Sunrise Water, LLC	257	7%	\$26,561	\$34,796	\$8,235
West Lakeland Wastewater, LLC	317	9%	\$34,150	\$44,738	\$10,588
Other FUS1 Systems	449	13%	\$49,328	\$64,622	\$15,294
Total	3,565	100%	\$379,449	\$497,091	\$117,642

East Marion Utilities, LLC	\$3,529.27	Water Increase	\$1,765	Wastewater Increase	\$1,765
Heather Hills Utilities, LLC	\$10,587.81		\$5,294		\$5,294
Lake Yale Utilities, LLC	\$12,940.66		\$6,470		\$6,470

FUS1 Account	Number of Customers		Salary Compensation		
	Actual	Percent	Actual	Requested	Increase
603 - Officer Salary			\$80,016	\$99,900	\$19,884
Charlie Creek Utilities, LLC	166	5%	\$4,001	\$4,995	\$994
Crestridge Utilities, LLC	614	18%	\$14,403	\$17,982	\$3,579
East Marion Utilities, LLC	113	3%	\$2,400	\$2,997	\$597
Heather Hills Utilities, LLC	353	9%	\$7,201	\$8,991	\$1,790
Holiday Gardens Utilities, LLC	456	13%	\$10,402	\$12,987	\$2,585
Lake Yale Utilities, LLC	408	11%	\$8,802	\$10,989	\$2,187
McLeod Gardens Utilities, LLC	98	3%	\$2,400	\$2,997	\$597
Orange Land Utilities, LLC	72	2%	\$1,600	\$1,998	\$398
Sunny Shores Utilities, LLC	262	7%	\$5,601	\$6,993	\$1,392
Sunrise Water, LLC	257	7%	\$5,601	\$6,993	\$1,392
West Lakeland Wastewater, LLC	317	9%	\$7,201	\$8,991	\$1,790
Other FUS1 Systems	449	13%	\$10,402	\$12,987	\$2,585
Total	3,565	100%	\$80,016	\$99,900	\$19,884

East Marion Utilities, LLC	\$596.52	Water Increase	\$298	Wastewater Increase	\$298
Heather Hills Utilities, LLC	\$1,789.55		\$895		\$895
Lake Yale Utilities, LLC	\$2,187.23		\$1,094		\$1,094

Total All			\$459,465	\$596,991	\$137,526
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FUS1 Account	Number of Customers		Payroll Tax		
	Actual	Percent	Actual	Requested	Increase
408 - Payroll Tax			\$29,582	\$38,753	\$9,171
Charlie Creek Utilities, LLC	166	5%	\$1,479	\$1,938	\$459
Crestridge Utilities, LLC	614	18%	\$5,325	\$6,976	\$1,651
East Marion Utilities, LLC	113	3%	\$887	\$1,163	\$275
Heather Hills Utilities, LLC	353	9%	\$2,662	\$3,488	\$825
Holiday Gardens Utilities, LLC	456	13%	\$3,846	\$5,038	\$1,192
Lake Yale Utilities, LLC	408	11%	\$3,254	\$4,263	\$1,009
McLeod Gardens Utilities, LLC	98	3%	\$887	\$1,163	\$275
Orange Land Utilities, LLC	72	2%	\$592	\$775	\$183
Sunny Shores Utilities, LLC	262	7%	\$2,071	\$2,713	\$642
Sunrise Water, LLC	257	7%	\$2,071	\$2,713	\$642
West Lakeland Wastewater, LLC	317	9%	\$2,662	\$3,488	\$825
Other FUS1 Systems	449	13%	\$3,846	\$5,038	\$1,192
Total	3,565	100%	\$29,582	\$38,753	\$9,171

East Marion Utilities, LLC	\$275.14	Water Increase	\$138	Wastewater Increase	\$138
Heather Hills Utilities, LLC	\$825.42		\$413		\$413
Lake Yale Utilities, LLC	\$1,008.85		\$504		\$504

Payroll tax increase calculated using overall tax rate on actual salaries ($\$29,582/\$379,449 = 7.80\%$)
Then, overall tax rate of 7.80% times increase in salaries of \$117,642 equals \$9,171.32.

EXHIBIT F

FUS1 respectfully request the inclusion and consideration of the following proforma common allocated Contractual Service – Professional expense increases in this proceeding. In January 2020, FUS1 engaged the services of the Florida Rural Water Association to prepare an evaluation that assessed its water and wastewater systems. The original studies purpose was to perform an engineering evaluation and provide recommendations with cost estimates for infrastructure improvements to 10 of FUS1 systems. The cost for that study was expensed at that time to each of the FUS1 systems involved.

The \$5,451 proforma common cost increase requested for this LARI filing is to update the original study, described above, to include an engineering evaluation with recommendations and cost estimates for the replacement of all the water meters for the 13 water utility systems subject to FPSC regulation. The allocation of this cost is provided below and the FRWA invoice is included on the following page. The study will be provided to staff when it becomes available.

FUS1 Account	Number of Customers			Engineering Expense		
	Actual	All Percent	Reg Percent	Actual	Requested	Increase
631 - CS Professional				\$0	\$5,451	\$5,451
Charlie Creek Utilities, LLC	166	5%	5%	\$0	\$273	\$273
Crestridge Utilities, LLC	614	18%	20%	\$0	\$1,090	\$1,090
East Marion Utilities, LLC	113	3%	4%	\$0	\$218	\$218
Heather Hills Utilities, LLC	353	9%	11%	\$0	\$600	\$600
Holiday Gardens Utilities, LLC	456	13%	15%	\$0	\$818	\$818
Lake Yale Utilities, LLC	408	11%	13%	\$0	\$709	\$709
McLeod Gardens Utilities, LLC	98	3%	3%	\$0	\$164	\$164
Orange Land Utilities, LLC	72	2%	2%	\$0	\$109	\$109
Sunny Shores Utilities, LLC	262	7%	9%	\$0	\$491	\$491
Sunrise Water, LLC	257	7%	8%	\$0	\$436	\$436
Leighton Estates Utilities, LLC	77	2%	3%	\$0	\$164	\$164
Alturas Water, LLC	56	2%	2%	\$0	\$109	\$109
Pinecrest Utilities, LLC	143	4%	5%	\$0	\$273	\$273
Total Regulated	3,075	86%	100%	\$0	\$5,451	\$5,451
West Lakeland Wastewater, LLC	317	9%				
Non-Regulated Systems	173	5%				
Totals	3,565	100%				

Florida Rural Water Association, Inc.
 2970 Wellington Circle
 Tallahassee, FL 32309
 finance@frwa.net
 www.frwa.net



INVOICE

BILL TO
 Florida Utility Services 1, LLC
 5911 Toubie Creek Rd
 New Port Richey, FL 34682

INVOICE #	DATE	TERMS	DUE DATE		
11481	08/15/2022	Net 30	09/14/2022		
DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Engineering Services	Task A: Update and Right Size the 2020 Draft Engineering Evaluation	0.80	6,325.00	3,795.00
	Engineering Services	Task B: Updated and Right Sized Cost Estimate and Report	0.80	2,760.00	1,658.00
SUBTOTAL					5,451.00
TAX					0.00
TOTAL					5,451.00
BALANCE DUE					\$5,451.00

EXHIBIT G

FUS1 respectfully request the inclusion and consideration of the following proforma common allocated Depreciation Expense increases in this proceeding. Florida Utility Services 1, LLC (FUS1) purchased a 2021 Ford F-150 truck for \$46,030, on August 31, 2022. This was an addition to its service fleet so that its officer and each field employee will have a service vehicle to provide oversight and maintenance services to FUS1's utility customers throughout the State of Florida. The purchase was necessary to allow for the efficient and timely response to the needs of the 18 utility systems owned and operated by FUS1. FUS1 is requesting for a common allocated increase to each system as indicated below. The calculations for the Projected Test Year 2022 common allocated Depreciation Expense for vehicles follows.

Utility System Depreciation Expense	Common Allocated Vehicles		
	Actual Test Year 2021	Projected Test Year 2022	Proforma Increase
Charlie Creek Utilities, LLC	\$1,136	\$1,464	\$327
Crestridge Utilities, LLC	\$4,090	\$5,269	\$1,179
East Marion Utilities, LLC	\$682	\$878	\$196
Heather Hills Utilities, LLC	\$2,395	\$2,984	\$589
Holiday Gardens Utilities, LLC	\$2,954	\$3,805	\$851
Lake Yale Utilities, LLC	\$2,499	\$3,220	\$720
McLeod Gardens Utilities, LLC	\$682	\$878	\$196
Orange Land Utilities, LLC	\$454	\$585	\$131
Sunny Shores Utilities, LLC	\$1,940	\$2,399	\$458
Sunrise Water, LLC	\$1,590	\$2,049	\$458
West Lakeland Wastewater, LLC	\$2,045	\$2,634	\$589
Other FUS1 Systems	\$2,954	\$3,805	\$851
Total	\$23,421	\$29,970	\$6,549

Utility System Depreciation Expense	Increase	Water	Wastewater
East Marion Utilities, LLC	\$196	\$98	\$98
Heather Hills Utilities, LLC	\$589	\$295	\$295
Lake Yale Utilities, LLC	\$720	\$360	\$360

FLORIDA UTILITY SERVICES I, LLC - VEHICAL ALLOCATION CALCULATION

Type	Vehicle	Purchase Date	Approved	Order	Cost	2022	
						Dep	A/D
Truck	2017 Honda Ridgeline	02/24/17			\$26,480.77	\$4,413.46	(\$24,274.04)
Truck	1995 Chevy C3500	07/21/17			\$2,140.00	\$356.67	(\$1,961.67)
Tractor	2017 John Deere - Tractor	11/17/17			\$20,847.80	\$3,474.63	(\$19,110.48)
Truck	2018 Ford F250	12/06/18	WLU	PSC-2019-0503-PAA-SU	\$37,435.62	\$6,239.27	(\$28,076.72)
Van	2020 Ford Transit Connect	09/29/20	HHU	PSC-2020-0119-PAA-WS	\$31,142.47	\$5,190.41	(\$12,976.03)
Truck	2021 Ford F-150	08/28/21	<i>See Document No. 06031-2022 in Dkt# 20220026 for invoices.</i>		\$34,558.00	\$5,759.67	(\$8,639.50)
Truck	2021 Ford F-150	08/31/22			\$46,030.00	\$3,835.83	(\$3,835.83)
					\$198,634.66	\$29,269.94	(\$98,874.27)
Trailer	2013 Hauli - Black Trailer	09/17/19	HHU/SSU	PSC-2020-0119-PAA-WS	\$4,200.00	\$700.00	(\$2,450.00)
					\$202,834.66	\$29,969.94	(\$101,324.27)

SYS	2019-20		2021		Cost	2022	
						Dep	A/D
ALT	55	2.00%	56	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
CCU	164	5.00%	166	5.00%	\$9,931.73	\$1,463.50	(\$4,943.71)
CMU	55	2.00%	55	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
CRU	619	18.00%	614	18.00%	\$35,754.24	\$5,268.59	(\$17,797.37)
EMU	106	3.00%	113	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
HGU	457	13.00%	456	13.00%	\$25,822.51	\$3,805.09	(\$12,853.65)
HHU	353	10.00%	353	9.00%	\$19,977.12	\$2,984.29	(\$10,123.68)
LEU			77	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
LYU	406	12.00%	408	11.00%	\$21,849.81	\$3,219.69	(\$10,876.17)
MGU	96	3.00%	98	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
OLU	74	2.00%	72	2.00%	\$3,972.69	\$585.40	(\$1,977.49)
PCU	142	4.00%	143	4.00%	\$7,945.39	\$1,170.80	(\$3,954.97)
SSU	262	8.00%	262	7.00%	\$16,004.43	\$2,398.90	(\$8,146.20)
SUN	257	8.00%	257	7.00%	\$13,904.43	\$2,048.90	(\$6,921.20)
SVU	24	1.00%	118	3.00%	\$5,959.04	\$878.10	(\$2,966.23)
WLW	316	9.00%	317	9.00%	\$17,877.12	\$2,634.29	(\$8,898.68)
ALL	3386	100%	3565	100%	\$202,834.66	\$29,969.94	(\$101,324.27)

EXHIBIT H

FUS1 respectfully request the inclusion and consideration of the following proforma common allocated Pension and Benefits expense in this proceeding. FUS1 desires to provide its employees a retirement benefit beginning in 2023. FUS1 believes that the addition of this employee benefit is necessary to retain and attract future qualified employees to serve its existing and future base of customers. FUS1 proposes to establish a “Simple IRA Plan” as defined under Section 408(p) of the Internal Revenue Code. FUS1 contemplates establishing such a plan with a discount brokerage firm to minimize the annual cost and administrative responsibilities. An example of such a plan for T. Rowe Price is included as Attachment B to this filing.

FUS1 anticipates offering the plan to its employees at the non-elective fixed contribution rate of 2.00% per employee of their gross annual salary. The employee will be afforded the opportunity to make additional contributions from their salary based on their needs.

FUS1 estimated proforma cost for this plan is \$10,142 which includes the annual administrative fee applied to each employee’s account.

		Fee	Amount
Number of Employee's	10	\$20	\$200
Requested Gross Salary	\$497,091	2.00%	\$9,942
Total			\$10,142

FUS1 Account	Number of Customers		Pension Expense		
	Actual	Percent	Actual	Requested	Increase
604 - Pension & Benefits			\$0	\$10,142	\$10,142
Charlie Creek Utilities, LLC	166	5%	\$0	\$507	\$507
Crestridge Utilities, LLC	614	18%	\$0	\$1,826	\$1,826
East Marion Utilities, LLC	113	3%	\$0	\$304	\$304
Heather Hills Utilities, LLC	353	9%	\$0	\$913	\$913
Holiday Gardens Utilities, LLC	456	13%	\$0	\$1,318	\$1,318
Lake Yale Utilities, LLC	408	11%	\$0	\$1,116	\$1,116
McLeod Gardens Utilities, LLC	98	3%	\$0	\$304	\$304
Orange Land Utilities, LLC	72	2%	\$0	\$203	\$203
Sunny Shores Utilities, LLC	262	7%	\$0	\$710	\$710
Sunrise Water, LLC	257	7%	\$0	\$710	\$710
West Lakeland Wastewater, LLC	317	9%	\$0	\$913	\$913
Other FUS1 Systems	449	13%	\$0	\$1,318	\$1,318
Total	3,565	100%	\$0	\$10,142	\$10,142

East Marion Utilities, LLC	\$304	Water Increase	\$152	Was tewater Increase	\$152
Heather Hills Utilities, LLC	\$913		\$456		\$456
Lake Yale Utilities, LLC	\$1,116		\$558		\$558

EXHIBIT I

ESTIMATED RATE CASE EXPENSE

System	Customers	Filing Fee	Accounting	Noticing	Total	1/4 Amrtz.
Charlie Creek Utilities, LLC	166	\$1,000	\$375	\$438	\$1,813	\$453
Crestridge Utilities, LLC	614	\$1,000	\$1,385	\$1,621	\$4,006	\$1,001
East Marion Utilities, LLC (Water)	113	\$1,000	\$127	\$149	\$1,277	\$319
East Marion Utilities, LLC (W/Water)		\$500	\$127	\$149	\$777	\$194
Holiday Gardens Utilities, LLC	456	\$1,000	\$1,029	\$1,204	\$3,232	\$808
Heather Hills Utilities, LLC (Water)	353	\$1,000	\$398	\$466	\$1,864	\$466
Heather Hills Utilities, LLC (W/Water)		\$1,000	\$398	\$466	\$1,864	\$466
Lake Yale Utilities, LLC (Water)	408	\$1,000	\$460	\$538	\$1,999	\$500
Lake Yale Utilities, LLC (W/Water)		\$500	\$460	\$538	\$1,499	\$375
McLeod Gardens Utilities, LLC	98	\$1,000	\$221	\$259	\$1,480	\$370
Orange Land Utilities, LLC	72	\$1,000	\$162	\$190	\$1,352	\$338
Sunny Shores Utilities, LLC	262	\$1,000	\$591	\$692	\$2,283	\$571
Sunrise Water, LLC	257	\$1,000	\$580	\$678	\$2,258	\$565
West Lakeland Wastewater, LLC	317	\$1,000	\$715	\$837	\$2,552	\$638
Total Estimated Rate Case Expense	3,116	\$13,000	\$7,030	\$8,225	\$28,255	\$7,064

Accounting and noticing fees are split equally between water and wastewater operations for EMU, HHU & LYU.

Accounting Fee	Hours	Fee/Hour	Total
Prepare filing	60.00	\$95.00	\$5,700.00
Respond to data request	12.00	\$95.00	\$1,140.00
Post Order adjustments	2.00	\$95.00	\$190.00
Total	74.00		\$7,030.00
Number of customers			3,116
Total cost per customer			\$2.26

Noticing Fee	Current (1)	Jan 2023 (2)
Postage	\$0.60	\$0.63
Printing	\$0.23	\$0.25
Envelope	\$0.05	\$0.06
Total cost per customer notice	\$0.88	\$0.94
Notices required	3	3
Total cost per customer	\$2.32	\$2.64

(1) From FUS1 LARI filing in Dkt# 20200152, Order No. PSC-2020-0396-PAA-WS, issued 10/22/20. Updated for current postage rate.

(2) Updated for proposed postage rate change effective January 2023. Printing & envelope costs were increased by 10% for inflation.

ATTACHEMENT A

SALARY COMPENSATION STUDY

MEMBERS:
JEFFERY SMALL
JASON SMITH



9525 GRAYSTOKE LANE
ORLANDO, FLORIDA 32817
(407) 377-5400

OCBOA Consulting, LLC

September 20, 2022

Michael Smallridge
Florida Utility Services 1, LLC
5911 Trouble Creek Rd.
New Port Richey, FL 34652

OCBOA Consulting, LLC (OCBOA) is pleased to provide the following summary with recommendations on Florida Utility Services 1, LLC (FUS1) current salary compensation levels.

Summary of Proposal and Methodology:

OCBOA conducted a comprehensive compensation study for the employees currently working for FUS1 and one new proposed position.¹ The study involved obtaining, current job information from FUS1 for each employee, Florida Public Service Commission (FPSC) documents related to FUS1 owned or managed utility's that addressed employee compensation, 2021 American Water Works Association (AWWA) Compensation Survey for Rural Water and Wastewater Utilities, and FPSC documents related to the use of AWWA Compensation Surveys to evaluate salary levels in utility rate proceedings. The focus of our study was to develop a competitive salary range for FUS1 employees that encompass established FPSC policies using the 2021 AWWA industry benchmarks for employee compensation.

Compensation Survey Results:

A competitive average salary range was developed using the 2021 AWWA Compensation Survey for each FUS1 position. See Table 1 that follows. The use of average salary ranges for evaluating salary levels is consistent with the FPSC practice in multiple rate case proceedings.

- The minimum average salary range was used for evaluating new or entry level employees that perform the minimum skills required for the respective position.
- The median average salary range was used for evaluating established employees that have obtained and generally perform the skills required for the respective position.
- The maximum average salary range was used for evaluating officers and executive level employees that have obtained and perform the advanced skills required for the respective position.

¹ See Appendix 1 for a list of FUS1 employee positions with duties.

Table 1

Position		Current Approved Salary	Increase	Requested Salary
President Chief Operating Office	a	\$80,000	\$19,900	\$99,900
Chief Financial Officer	b	\$54,366	\$19,081	\$73,447
Office Manager	b	\$42,344	\$12,832	\$55,176
Customer Service Representative	b	\$34,000	\$8,897	\$42,897
Customer Billing Representative	b	\$24,128	\$12,296	\$36,424
Compliance Technician	b	\$45,000	\$2,250	\$47,250
Payroll/Benefits		New position	\$21,720	\$21,720
Operations Supervisor/ Maintenance Technician	b	\$51,364	\$7,545	\$58,909
Maintenance Technician	b	\$48,410	\$7,694	\$56,104
Maintenance Technician	b	\$37,900	\$14,682	\$52,582
Maintenance Technician	b	\$37,900	\$14,682	\$52,582
Total		\$445,412	\$141,579	\$596,991
Percentage (With new position)			31.79%	
Percentage (Without new position)			26.91%	

a) See Dkt#20170230-WU, Order No. PSC-2018-0439-PAA-WU.

b) See Dkt# 20200152-WS, Order No. PSC-2020-0396-PAA-WS.

FUS1 current base salary level, as of August 31, 2021, is approximately \$460,848. This salary level is \$15,436 or 3.35 percent above the salary levels that were reviewed and approved for FUS1 employees in the rate proceedings indicated above.

Table 1 above represents the average competitive range of salaries for each FUS1 employee position based on our review. The average salaries were determined using data from the 2021 AWWA Compensation Survey, unless otherwise indicated, based on the position descriptions, assigned duties and responsibilities, that were provided for each FUS1 employee.² The requested salary for the position, Payroll & Benefits Administer, was determined using

² See Appendix 2 for calculations and references.

information obtained from Indeed.com. We conducted a search of similar positions, located within the State of Florida, with a minimum of two years of experience for the position. Our search results are attached.

Additional Information:

FUS1's desire to add a new part-time position to administer bi-weekly payroll and benefits is reasonable based on the needs of FUS1. Under the current economic climate and the company's continued growth, FUS1's ability to retain and attract qualified employees will become a real challenge without expanding the benefits afforded to its existing and future employees. Additionally, considering the workloads of FUS1 existing executive and office staff employees, the need for a new staff member to administer the newly created retirement benefits program as well as to take over the bi-weekly payroll responsibilities is critical to FUS1 continued success at serving its customers. It's imperative that this position be filled with an experienced candidate that appreciates and understands the sensitive and fiduciary responsibilities of the position.

OCBOA has provided a recommended salary range for each position based on our review of the materials cited above. The actual salary for each position should be determined by you and may include other factors that were beyond the scope of our review, such as an employee's length of service and their actual job performance.

Thank you for allowing us to provide this service.

Sincerely,

J. Small

Jeffery Small
OCBOA Consulting, LLC
Managing Member

Appendix 1

Florida Utility Services 1, LLC: Allocation of Employee Time

POSITION	YEARS	PERCENT	DESCRIPTION (All Employees are Full-Time)
Accountant (CFO)	5	65%	Maintain the books and records for 18 utilities and process payments for payroll and vendor accounts.
		25%	Prepare financial statements, annual reports, index adjustments and assist with other filings.
		10%	Manage cash flows and bank accounts to ensure liquidity and timely payment of debt obligations.
Office Manager	6	50%	Supervise office staff and coordinate customer contacts, responses and refunds
		40%	Provide customer service support (billing inquires, turn on/off, new accounts, etcetera)
		5%	Make deposits
		5%	Maintain office and order supplies
Compliance Manager	5	50%	Track potable and environmental water testing at all locations
		30%	Ensure that state laws and regulations are followed by the utilities
		20%	Supervise the operations of the utilities by licensed operators
Customer Service Rep	1	45%	Provide customer service support (billing inquires, turn on/off, new accounts, etcetera)
		40%	Prepare and process monthly customer bills
		5%	Make deposits
		5%	Respond too and coordinate line locates initiated by calls to 811 (call before you dig)
		5%	Other duties assigned
Customer Billing Rep	2	50%	Prepare and process monthly customer bills
		40%	Prepare, process and coordinate monthly cut-off notices
		5%	Prepare and process daily office mail
		5%	Other duties assigned
Operations Supervisor	8	30%	Supervise maintenance staff and coordinate daily work flow for maintenance request and utility projects
		40%	Provide daily maintenance and repairs for all utility systems
		25%	Process new service connections and respond to requests for disconnects/reconnects
		5%	Other duties assigned
Maintenance Technician	6	50%	Provide daily maintenance and repairs for all utility systems
		30%	Process new service connections and respond to requests for disconnects/reconnects
		10%	Provide landscape maintenance for all utility systems
		5%	Provide maintain and repairs for utility tools and equipment
		5%	Other duties assigned
Maintenance Technician	2	50%	Provide daily maintenance and repairs for all utility systems
		30%	Process new service connections and respond to requests for disconnects/reconnects
		15%	Provide landscape maintenance for all utility systems
		5%	Other duties assigned
Maintenance Technician	1	50%	Provide daily maintenance and repairs for all utility systems
		30%	Process new service connections and respond to requests for disconnects/reconnects
		15%	Provide landscape maintenance for all utility systems
		5%	Other duties assigned

Appendix 2

Determination of 2021 AWWA Average Compensation Range

Title	Approved Base Salary	Current Base Salary	Requested Salary	Total Increase Requested
Owner/President	\$80,000	\$80,000	\$99,900	\$19,900
Chief Financial Officer	\$54,366	\$56,264	\$73,447	\$19,081
Office Manager	\$42,344	\$48,880	\$55,176	\$12,832
Customer Service Rep	\$34,000	\$39,312	\$42,897	\$8,897
Customer Billing	\$24,128	\$32,760	\$36,424	\$12,296
Compliance Tech	\$45,000	\$39,312	\$47,250	\$2,250
Payroll/Benefits Admin			\$21,720	\$21,720
Operations Supervisor	\$51,364	\$42,120	\$58,909	\$7,545
Maintenance Tech(1)	\$48,410	\$46,280	\$56,104	\$7,694
Maintenance Tech(2)	\$37,900	\$37,960	\$52,582	\$14,682
Maintenance Tech(2)	\$37,900	\$37,960	\$52,582	\$14,682
Total	\$455,412	\$460,848	\$596,991	\$141,579

Owner/President	Requested salary based on 2021 AWWA Compensation study for S100-Small System General Manager. Calculated as the average compensation for the Mid & Max average salary range (($\$92,671 + \$107,128$)/2)
Chief Financial Officer	Requested salary based on 2021 AWWA Compensation study for S150-Small System Bookkeeper. Calculated as the Max average salary range plus 5.00% for additional executive level responsibilities.
Office Manager	Requested salary based on 2021 AWWA Compensation study for S140-Small System Office Manager. Calculated as the Min average salary range.
Customer Service Rep	Requested salary based on 2021 AWWA Compensation Study for S160-Small System Accounting Clerk. Calculated as the Mid-point average salary range.
Customer Billing	Requested salary based on 2021 AWWA Compensation Study for S160-Small System Accounting Clerk. Calculated as the Min average salary range.
Compliance Tech	Calculated with 5.00% increase over current approved salary.
Payroll/Benefits Administrator	New position salary based on estimated salary for position in Florida from Indeed website. Estimated salary from Indeed web site for positions in Fla with 2+ years of experience. Part time 20hrs/wk
Operations Supervisor	Requested salary based on 2021 AWWA Compensation study for S200-Small System Maintenance. Calculated as the Max average salary range plus 5.00% for supervisory responsibilities.
Maintenance Tech (1)	Requested salary based on 2021 AWWA Compensation study for S200-Small System Maintenance Technician. Calculated as the Max average salary range.
Maintenance Tech (2)	Requested salary based on 2021 AWWA Compensation study for S200-Small System Maintenance Technician. Calculated as the average compensation for the Mid & Max average salary range (($\$49,060 + \$56,104$)/2)

Attachment 1
Page 1 of 2

AWWA Compensation Survey Salary Range (All Participants)

Position Description	Average Annual Salary			Average Hourly Salary		
	Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
<i>S100 Small System General Manager</i>						
By customer < 5,000	\$74,191	\$89,787	\$105,028	\$35.67	\$43.17	\$50.49
By Employment < 25	\$80,144	\$92,671	\$107,128	\$38.53	\$44.55	\$51.50
Responsible for office and field administration, planning, reporting and policy administration. Hires and terminates employees and determines compensation. Responsible for public relations and compliance policies. Reports directly to board of directors or city council and may supervise contract, office, plant, distribution and operations employees.						
<i>S150 Small System Bookkeeper</i>						
By customer < 5,000	\$47,998	\$58,521	\$69,696	\$23.08	\$28.14	\$33.51
By Employment < 25	\$50,832	\$59,994	\$69,949	\$24.44	\$28.84	\$33.63
Responsible for maintaining the system's financial accounts. Typically pays vendor and utility bills, processes receivables and deposits and maintains accurate records of all financial transactions. Is not required to possess an accounting certificate.						
<i>S140 Small System Office Manager</i>						
By customer < 5,000	\$52,413	\$61,860	\$72,000	\$25.20	\$29.74	\$34.62
By Employment < 25	\$55,176	\$64,112	\$74,532	\$26.53	\$30.82	\$35.83
Responsible for supervision of all administrative functions at the utility, including maintaining office supplies and coordinating office administrative schedules. 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 and serving as receptionist.						
<i>S160 Small System Accounting Clerk</i>						
By customer < 5,000	\$37,663	\$45,151	\$48,919	\$18.11	\$21.71	\$23.52
By Employment < 25	\$36,424	\$42,897	\$50,743	\$17.51	\$20.62	\$24.40
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 reading reports.						

Source: 2021 AWWA Compensation Survey of Small Water and Wastewater Utilities serving populations under 10,000.
 Effective Date: February 2021 Date Published December 2021

AWWA Compensation Survey Salary Range (All Participants)

Position Description	Average Annual Salary			Average Hourly Salary		
	Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
<i>S200 Small System Maintenance Technician</i>						
By customer < 5,000	\$39,639	\$47,579	\$55,802	\$19.06	\$22.87	\$26.83
By Employment < 25	\$40,793	\$49,060	\$56,104	\$19.61	\$23.59	\$26.97
Responsible for planning, scheduling, and performing preventative and regular maintenance work. May hold a state operators 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.						

*Source: 2021 AWWA Compensation Survey of Small Water and Wastewater Utilities serving populations under 10,000.
Effective Date: February 2021 Date Published December 2021*

Attachment 2

Indeed.com Search Results

Position Title	Experience	Average Base/Hr	Annual	
			Full Time	Part Time
Benefits Specialist	2yrs	\$20.35	\$42,328	\$21,164
Payroll Administrator	2yrs	\$21.42	\$44,554	\$22,277
		\$41.77	\$86,882	\$43,441
Average		\$20.89	\$43,441	\$21,720

Part Time is defined as 20 hours per week.

Build a career you'll love

Benefit specialist

📍 Florida

[Overview](#)[Salaries](#)[Skills](#)[Jobs](#)[Questions](#)

[Home](#) [Career Explorer](#) [Benefit Specialist](#)

What does a Benefit Specialist do?

A benefits specialist, also known as a remuneration professional, works in a human resources department to ensure the best possible health, retirement and overall work benefits for a company's employees. They research different benefits plans and recommend options to organization leaders. Creating these benefits packages for a company is a high stakes process that helps attract and retain top talent.

Source:

Is this useful? [Maybe](#)

Working as a Benefit Specialist

Working as a benefits specialist requires being able to:

Confirm that employees understand benefits and how to use them.

Ensure that benefits comply with state and federal laws.

Perform cost-benefit analyses.

Advise management on benefit issues.

Research benefits packages and industry benefit trends.

Maintain relationships with outside vendors, like investment brokers.

Design overall benefits packages that change with the workforce.

[Get career advice for Benefit Specialists](#) →

Is this useful? [Maybe](#)

How much does a Benefit Specialist make in Florida?

Average base salary

\$20.35

Per hour



↑ 11% above national average

Build a career you'll love

Payroll administrator

📍 Florida

Overview

Salaries

Skills

Jobs

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What does a Payroll Administrator do?

Payroll administrators are professionals who track employees' rates of pay, vacation, sick time, overtime and disperse payroll checks. They're often responsible for updating records related to changes in employees' addresses or withholdings.

Source:

Is this useful? Maybe

Working as a Payroll Administrator

A payroll administrator may be responsible for the following:

- Calculating wages and payroll deductions
- Making sure employee addresses and withholdings are kept up to date
- Submitting tax documents
- Processing wage garnishments
- Tracking vacation time

[Get career advice for Payroll Administrators](#) →

Is this useful? Maybe

How much does a Payroll Administrator make in Florida?

Average base salary

\$21.42

Per hour

same as national average

ATTACHMENT B

EMPLOYER SIMPLE IRA PLAN

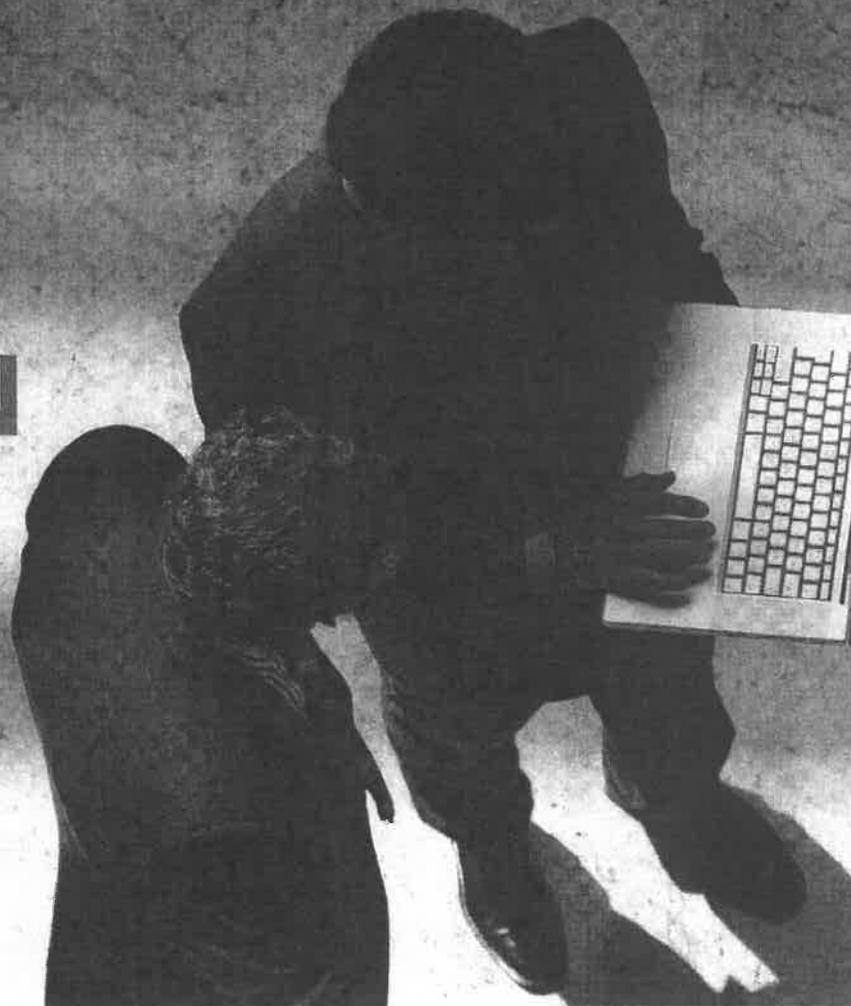


SIMPLE IRA PLAN

Business Owner Guidebook

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- Welcome
- Benefits to investing
- Options for investing
- Begin the process
- General information



WELCOME.

When you commit to saving for retirement, you want to invest with a company that shares your dedication to hard work and results. At T. Rowe Price, we've spent years developing a strategy that pursues competitive long-term returns while seeking to carefully manage risk.

Welcome

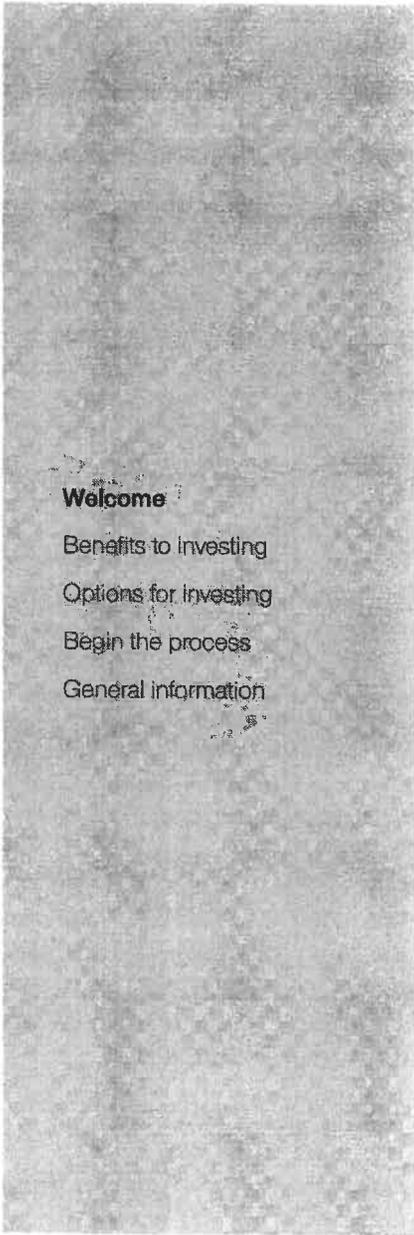
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PUT OUR RESOURCES AND INVESTMENT APPROACH TO WORK FOR YOUR RETIREMENT GOALS.

When you invest with T. Rowe Price, you can take advantage of:

- **Strong Commitment to Proprietary Research**

We believe strongly in independent research and have developed one of the largest and most respected teams in the industry.

- **Seasoned Managers and Analysts**

T. Rowe Price works hard to hold on to good people; our portfolio managers average more than 17 years* of experience with the company.

- **Sophisticated Risk Management Process and Control**

Our investment style focuses on reduced risk where possible in an attempt to deliver consistent returns.

- **Strict Adherence to Investment Style**

We believe in our investment strategy and adhere to it in every market climate.

Retirement savings can be one of the most valuable assets for you and your employees, so it pays to think carefully before choosing your retirement plan provider. That's a good reason to invest with T. Rowe Price and enjoy our combination of experience and commitment to long-term investing.

Track our fund performance at a glance.

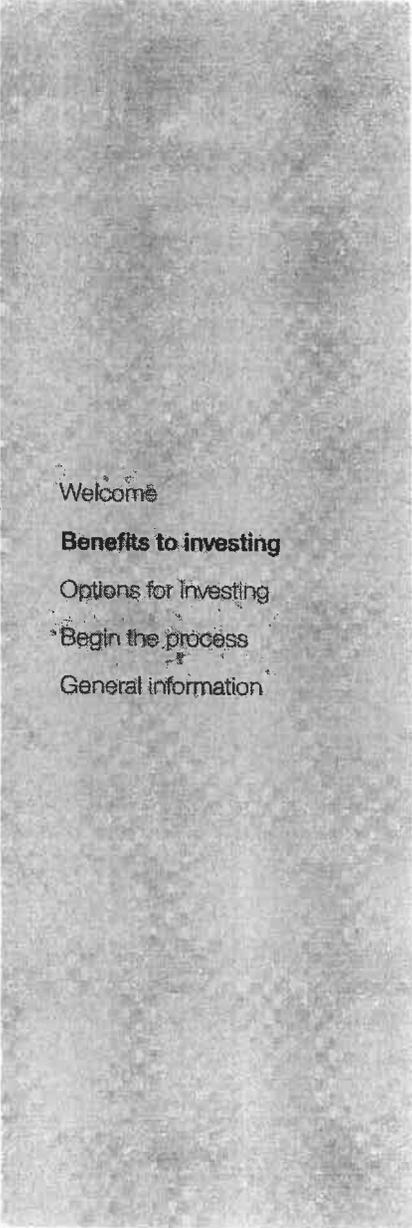
Visit troweprice.com/funds to view our fund returns over various periods. Please remember that past performance cannot guarantee future results. All investments involve risk, including possible loss of principal. Diversification cannot assure a profit or protect against loss in a declining market.

*As of December 31, 2020.



For more information on saving for retirement with a SIMPLE IRA, visit troweprice.com/simple.





★ START INVESTING FOR THE FUTURE.

Establishing a retirement plan is one of the most important steps you can take to help ensure a financially secure future. A SIMPLE IRA is a cost-effective plan that covers you and your employees. There are no setup costs or sales commissions, so you can keep your costs down.

A SIMPLE IRA can be a good choice for any small business owner who has 100 or fewer employees who earn \$5,000 or more in compensation from you during the year. These employees cannot be receiving contributions or accruing benefits in another employer-sponsored retirement plan (such as a 401(k) or SEP-IRA) maintained by the same employer in the same calendar year.

A SIMPLE IRA offers:

■ Tax savings

Employers can save in taxes while saving for retirement, and employer contributions generally are deductible as a business expense. Employers have the option of making nonelective contributions or matching contributions to employees' accounts. For matching contributions, salary reduction contributions are matched dollar for dollar, up to the first 3% of each employee's compensation.* For nonelective contributions, you contribute an amount equal to 2% of each eligible employee's compensation.**

■ Plan Sponsor Website (PSW)

PSW is a free, Web-based service that makes it easy to submit contributions through a secure server. You can use PSW to establish accounts for you and your employees and to download plan reports. You can also grant an agent or other third party access to PSW.

*The match may be reduced to as little as 1% in no more than 2 of 5 calendar years.

**The maximum eligible compensation that can be used in determining nonelective contributions is \$290,000 for 2021.



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■ Voluntary participation

Employees choose if and how much they want to contribute to the plan, and there is no required level of participation. Employee contributions—up to \$13,500 in 2021 for participants under age 50 and \$16,500 for those age 50 and older—can lower a participant's current taxable income as well.

Note: Employer contributions may be required for all employees whether they participate or not; please refer to the instructions in the IRS form.

■ Great service and investment education

Our client services representatives are available to help you and your employees review investment options. Participants can also check balances and make transactions on our participant website at rps.troweprice.com.

Low costs.

There are no costs to start the plan, and we keep our mutual fund expenses low to help you save even more.

An annual \$20 account service fee is charged for each mutual fund account with a balance below \$10,000. The annual account service fee will be automatically deducted from the account's assets. The \$20 account service fee will be waived for the following circumstances: subscribe to electronic delivery of statements and confirmations;*** maintain an individual combined balance of \$50,000 or more for all T. Rowe Price accounts (including mutual funds, Brokerage, and Small Business Retirement Plans); or qualify for T. Rowe Price Select Client Services. If the Participant Account is closed during the year, a \$20 closeout fee will be deducted automatically from the proceeds of the total redemption. However, the closeout fee is waived when an account service fee was previously assessed to the participant for that year or when the proceeds are being used for a rollover, transfer, or conversion to a T. Rowe Price retirement plan account or a T. Rowe Price IRA.

***Participants can subscribe to paperless delivery via the T. Rowe Price website once their account is established.

GO PAPERLESS FOR SECURE ONLINE ACCESS

Sign up for E-Delivery to view your statements and documents instantly.





YOUR OPTIONS FOR RETIREMENT INVESTING.

Invest for retirement with a diversified fund series.

If you want a portfolio that automatically adjusts over time, you may want to consider investing in a pre-assembled T. Rowe Price target date fund that provides a diversified portfolio to—and through—retirement.

We offer three distinct types of T. Rowe Price target date funds:

Retirement Funds

Retirement Funds are designed to provide you with an age-based diversified portfolio that you can carry to and through retirement—making them a one-stop approach to retirement investing. The Retirement Funds offer higher potential long-term growth and volatility by maintaining an emphasis on stocks before and after the target retirement date.

Target Funds

Target Funds seek to reduce volatility as you near retirement and may better support withdrawals over a shorter time period. These funds offer lower volatility and lower potential long-term growth by emphasizing bonds near the target date.

Retirement Blend Funds

Retirement Blend Funds leverage a substantially similar investment structure as our Retirement series, but with an increased use of passively managed underlying holdings to achieve lower fees. They are designed for those clients who are focused on growth for retirement but who place a greater emphasis on overall cost.

The visual on page 8 shows the distinct characteristics of these fund series and how they progress over time. For more information on these funds, visit troweprice.com/targetdatefunds.

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Individual investment.

If your employees want to select and control their own investments, T. Rowe Price can help find the funds that best fit their retirement goals. We offer more than 100 professionally managed mutual funds, as well as investment education from our client services representatives. To get more information on SIMPLE IRA plans, call us at **1-800-638-3804**.

Call 1-800-638-3804 to request a prospectus or summary prospectus; each includes investment objectives, risks, fees, expenses, and other information that you should read and consider carefully before investing.

All investments involve risk, including possible loss of principal. Diversification cannot assure a profit or protect against loss in a declining market.



Welcome

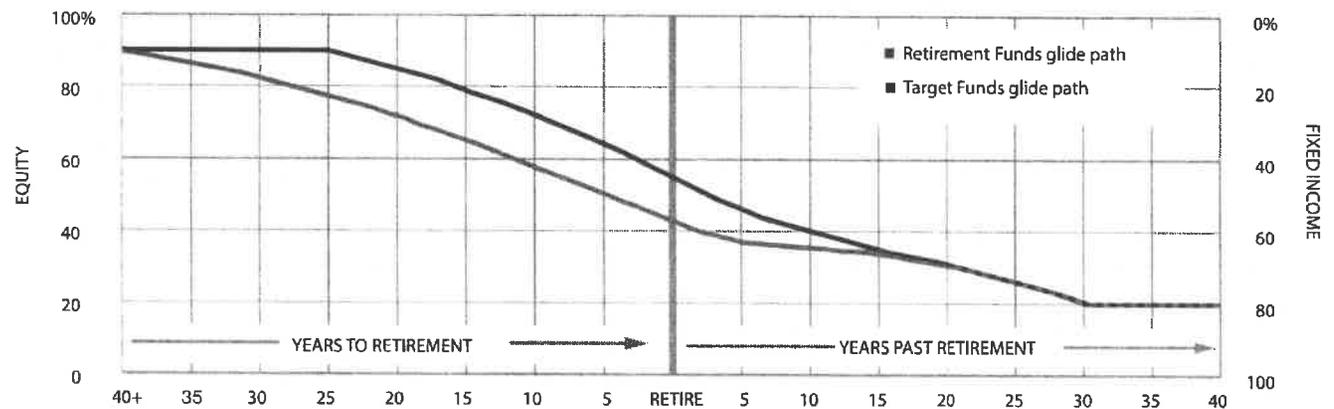
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Comparing asset allocations for our target date funds.



This chart shows the neutral allocations for the funds as of 2021. The allocation for each fund may vary from the long-term neutral allocation. Call 1-800-541-8803 for the most current asset allocation.

The principal value of the Retirement Funds, Retirement Blend Funds and Target Funds (collectively, the “target date funds”) is not guaranteed at any time, including at or after the target date, which is the approximate year an investor plans to retire (assumed to be age 65) and likely stop making new investments in the fund. If an investor plans to retire significantly earlier or later than age 65, the funds may not be an appropriate investment even if the investor is retiring on or near the target date. The target date funds’ allocations among a broad range of underlying T. Rowe Price stock and bond funds will change over time. The Retirement Funds and Retirement Blend Funds emphasize potential capital appreciation during the early phases of retirement asset accumulation, balance the need for appreciation with the need for income as retirement approaches, and focus on supporting an income stream over a long-term retirement withdrawal horizon.

The Target Funds emphasize asset accumulation prior to retirement, balance the need for reduced market risk and income as retirement approaches, and focus on supporting an income stream over a moderate postretirement withdrawal horizon. The target date funds are not designed for a lump-sum redemption at the target date and do not guarantee a particular level of income. The key difference between the Retirement Funds/Retirement Blend Funds and the Target Funds is the overall allocation to equity; although they each maintain significant allocations to equities both prior to and after the target date, the Retirement Funds/Retirement Blend Funds maintain a higher equity allocation, which can result in greater volatility over shorter time horizons.



START YOUR SIMPLE IRA PLAN.

Step 1—Determine which SIMPLE IRA plan is right for you.

When choosing a SIMPLE IRA plan, you have a few choices to consider:

- SIMPLE IRA plan with IRS Form 5305-SIMPLE: Enter T. Rowe Price as the designated financial institution, and all contributions will be made into T. Rowe Price funds.
- SIMPLE IRA plan with IRS Form 5304-SIMPLE: It allows each eligible employee to select the financial institution for his or her SIMPLE IRA contributions.

To establish your SIMPLE IRA with T. Rowe Price, you must first adopt a SIMPLE IRA plan by completing either the IRS Form 5305-SIMPLE or the IRS Form 5304-SIMPLE. **You don't need to file this plan document with the IRS.** Make a copy of the document and follow the instruction in Step 2 for returning the original IRS Form 5305-SIMPLE, or a copy of IRS Form 5304-SIMPLE, to T. Rowe Price.

You can establish your plan anytime between January 1 and October 1 (an exception applies for new businesses established after October 1). The document must be signed by the employer prior to October 1 for a plan that is to become effective in the current calendar year. The document must also be signed on or before the effective date of the plan.

If you have an existing employer-sponsored retirement plan or are making changes to your existing SIMPLE IRA plan, please contact a client services representative at **1-800-638-3804**.

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Determine your plan's eligibility requirements.

In Article I of the IRS form, you must select your employee eligibility requirements. Generally, any employee who earned at least \$5,000 during any two prior calendar years and who is also expected to earn \$5,000 in the current year is eligible to participate. You can allow employees with less than \$5,000 in earnings to participate or make the calendar year requirement less restrictive, but you cannot make the requirements more restrictive (for example, you cannot require that employees earn \$10,000 before they can join the plan).

You may choose to exclude union employees who are eligible for retirement benefits under a collective bargaining agreement.



Step 2—Complete the Information and Services Agreement.

Please review the T. Rowe Price SIMPLE IRA Disclosure Statement and Custodial Agreement before completing the Information and Services Agreement.

Fill out the Information and Services Agreement and mail it back to us at the address listed below.

Return the original IRS Form 5305-SIMPLE (or a copy of IRS Form 5304-SIMPLE) and the Information and Services Agreement to T. Rowe Price. Keep the Model Notification to Eligible Employees and the Model Salary Reduction Agreement forms. You are required to notify all eligible employees of the opportunity to contribute to the plan before its effective date.

If you establish your plan using IRS Form 5305-SIMPLE, we'll complete the acknowledgment of designated financial institution and will return the form to you for your records.

Return completed forms here:

T. Rowe Price
P.O. Box 17350
Baltimore, MD 21297-1479

Express delivery only:

T. Rowe Price
Mail Code 17350
4515 Painters Mill Road
Owings Mills, MD 21117-4903

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Step 3—Notify each eligible employee of his or her right to participate.

Once your SIMPLE IRA has been established with T. Rowe Price, you should notify each eligible employee of his or her right to participate (refer to Article I of the IRS form for the plan's eligibility requirements) by providing each with:

1. A copy of the completed IRS Form 5305-SIMPLE (or 5304-SIMPLE).
2. The Model Notification to Eligible Employees form detailing the employer contribution election for the calendar year.
3. The Model Salary Reduction Agreement form to allow employees to enter into a salary reduction agreement.
4. A notice of an enrollment period (generally 60 days) during which employees can join the SIMPLE IRA plan and elect their salary deferral amounts. This period must include either the date your employees become eligible to join the plan or the day before that date.
5. Once the plan is established, provide a copy of the following to eligible employees:
 - [SIMPLE IRA Employee Guidebook](#)
 - [SIMPLE IRA Summary and Agreement](#)
 - [Participant Application](#)

We offer more than 100 professionally managed mutual funds, as well as investment education from our client services representatives. To get more information on SIMPLE IRA plans, call us at **1-800-638-3804**.



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Step 4—Begin using Plan Sponsor Web (PSW) to administer your plan online.

PSW login information will be mailed to the plan sponsor once T. Rowe Price has established the SIMPLE IRA plan. There's no fee for this service, and online administration allows you to make changes when it's convenient for you.

Features include:

- Real-time contributions
- Set up new accounts and participants
- Perform updates and maintenance on accounts
- Research important plan information
- Access on-demand reports

Representatives are available to walk you through the enrollment process or answer any questions you have about PSW. Call us at **1-800-492-7670** Monday through Friday from 8 a.m. to 8 p.m. ET.





GENERAL INFORMATION.

The IRS requires that you submit your employees' salary deferral contributions as soon as possible but no later than 30 days after the end of the month in which the money normally would have been paid to the employee. For example, an employee's contribution for a pay period ending June 30 must be remitted as soon as possible but never later than July 30.

Employer contributions can be made either each pay period or in a lump sum, as long as the contributions are deposited before your business tax filing deadline (including extensions). You'll be using PSW to submit contributions to T. Rowe Price via the Automated Clearing House.

Remember, if you want all participants to direct their contributions to T. Rowe Price, then you should establish your plan using IRS Form 5305-SIMPLE. If you establish your plan using IRS Form 5304-SIMPLE, then participants can choose which financial institution they want their plan contributions invested with.

Employees are immediately 100% vested in their current account balances in the plan.

A retirement account should be considered a long-term investment. Retirement accounts generally have expenses and account fees, which may impact the value of the account. Early withdrawals are subject to taxes and possible penalties. For more detailed information about taxes, consult a tax or legal professional.

This material is provided for general and educational purposes only and is not intended to provide legal, tax, or investment advice. This material does not provide fiduciary recommendations concerning investments or investment management; it is not individualized to the needs of any specific benefit plan or retirement investor, nor is it directed to any recipient in connection with a specific investment or investment management decision. Any tax-related discussion contained in this material, including any attachments, is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding any tax penalties or (ii) promoting, marketing, or recommending to any other party any transaction or matter addressed herein. Please consult your independent legal counsel and/or tax professional regarding any legal or tax issues raised in this material.



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