

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

VOLUME I



FOR THE

Test Year Ended: 12/31/2015

**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 49,554,823	\$ (7,380,578) (A)	\$ 42,174,245	A-3, A-5
2					
3	Utility Land & Land Rights	112,871	- (A)	112,871	A-3, A-5
4					
5	Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	453,700	(453,700) (C)	-	A-3
8					
9	Accumulated Depreciation	(14,746,722)	3,033,873 (D)	(11,712,849)	A-3, A-9
10					
11	Contributions in Aid of Construction	(20,668,539)	(27,554) (E)	(20,696,093)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	7,706,536	(963,611) (E)	6,742,925	A-3, A-14
14					
15	Acquisition Adjustments	-	(F)	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	(F)	-	-
18					
19	Advances For Construction	(38,400)		(38,400)	A-3, A-16
20					
21	Working Capital Allowance		370,572 (G)	370,572	A-3, A-17
22					
23	Total Rate Base	\$ 22,374,269	\$ (5,420,997)	\$ 16,953,272	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 16,297,248	\$ 8,909,177 (A)	\$ 25,206,425	A-3, A-6
2					
3	Utility Land & Land Rights	19,459	- (A)	19,459	A-3, A-6
4					
5	Non-Used & Useful Plant	-	(1,222,003) (B)	(1,222,003)	A-7
6					
7	Construction Work in Progress	259,767	(259,767) (C)	-	A-3
8					
9	Accumulated Depreciation	(5,076,780)	(875,347) (D)	(5,952,127)	A-3, A-10
10					
11	Contributions in Aid of Construction	(12,069,812)	(45,225) (E)	(12,115,037)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	3,678,441	137,474 (E)	3,815,915	A-3, A-14
14					
15	Acquisition Adjustments	(80,978)	80,978 (F)	-	-
16					
17	Accum. Amort. of Acq. Adjustments	7,960	(7,960) (F)	-	-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	49,916 (G)	49,916	A-3, A-17
22					
23	Total Rate Base	\$ 3,035,305	\$ 6,767,243	\$ 9,802,548	

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 3
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant & Land		
2	<u>(1) Allocations of Common Plant between Systems</u>		
3	340.5 / 390.7 Office Furn & Eqpt	(414,990)	414,990
4	341.5 / 391.7 Transportation Eqpt Wtr	(164,146)	164,146
5	Total Allocations of common Plant between systems	\$ (579,136)	\$ 579,136
6			
7	<u>(2) Pro Forma Plant Additions</u>		
8	331.4 Oswalt Road - Utility Relocations	100,000	
9	348.5/398.7 SCADA System	423,000	47,000
10	320.3 TTHM & HAA5 Study	67,819	
11	331.4/361.2 US 27 North - Utility Relocations	1,140,122	523,335
12	375.6 US 27 North - Utility Relocations (Reuse Main)		205,596
13	380.4 Sludge Dewatering Equipment		245,000
14	380.4 Lake Grove WWTP - Splitter Box Replacement		84,000
15	340.5/390.7 GIS Mapping	115,137	35,609
16	341.5/391.7 Vehicle Replacements	111,699	34,545
17	341.5/391.7 C4500 Kodiak Truck Upgrade	7,358	2,275
18	Total Pro Forma Plant Additions	\$ 1,965,135	\$ 1,177,360
19			
20	<u>(3) Pro Forma Plant Retirements</u>		
21	331.4 Oswalt Road - Utility Relocations	(75,000)	-
22	331.4/361.2 US 27 North - Utility Relocations	(826,269)	(379,271)
23	375.6 US 27 North - Utility Relocations (Reuse Main)		(149,000)
24	380.4 Lake Grove WWTP - Splitter Box Replacement		(63,000)
25	341.5/391.7 Vehicle Replacements	(83,774)	(25,909)
26		\$ (985,043)	\$ (617,180)
27	<u>(4) Commission Ordered Adjustment</u>		
28	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
29	books prior to test year		
30	Entry to books expected to be completed upon confirmation and verification with staff		
31	See Schedules A-5 and A-6 for detail	\$ (7,781,533)	\$ 7,769,861
32			
33	Total Adjustments to Utility Plant	\$ (7,380,578)	\$ 8,909,177
34			
35	(B) Non-Used and Useful		
36	To adjust rate base for non-used and useful plant		(3,092,632)
37	To adjust rate base for A/D on non-used and useful plant		787,590
38	To adjust rate base for CIAC on non-used and useful plant		1,656,177
39	To adjust rate base for AA on CIAC on non-used and useful plant		(573,138)
40	Total Adjustment To Non-Used & Useful	\$ -	\$ (1,222,003)
41			
42	(C) Constuction Work in Progress		
43	To remove from rate base average construction work in progress	\$ (453,700)	\$ (259,767)
44	Total Adjustment to CWIP	\$ (453,700)	\$ (259,767)

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 3
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(D) Accumulated Depreciation		
2	<u>(1) To Correct for Prior Commission Ordered Adjustments:</u>		
3	340.5/390.7 Project Phoenix	169,541	52,430
4	Total Adjustment For COAs	\$ 169,541	\$ 52,430
5			
6	<u>(2) Adjustment to Allocate Common Plant between Systems.</u>		
7	340.5 / 390.7 Office Furn & Eqpt	357,882	(357,882)
8	341.5 / 391.7 Transportation Eqpt Wtr	130,220	(130,220)
9	Total Adjustment to Rate Base allocations between systems	\$ 488,102	\$ (488,102)
10			
11	<u>(3) Annualize A/D for plant additions during TY (using 1/2 Year Convension)</u>		
12	304/354 Structures & Improvements	(1,986)	(204)
13	307 Wells & Springs	(46)	
14	309 Supply Mains	(59)	
15	311/371 Pumping Equipment	(1,615)	(1,328)
16	320/380 Treatment Equipment	(569)	(20,267)
17	330 Distribution Reservoirs	(156)	
18	360 Force Mains		(29)
19	331/361 Mains	(1,480)	(508)
20	333/363 Services	(1,063)	(81)
21	366 Reuse Services		(512)
22	334/367 Meters	(2,876)	(513)
23	335 Hydrants	(213)	
24	336 Backflow Devices	(505)	
25	375 Reuse T&D System		(141)
26	381 Plant Sewers		(129)
27	340/390 Ofc Furniture	(2,471)	(244)
28	341/391 Transportation Equipment	(7,386)	(818)
29	342/392 Stores Equipment	(75)	(30)
30	343/393 Tools, Shop & Garage Equipment	(385)	(151)
31	344/394 Lab Equipment	(11)	(49)
32	345/395 Power Operated Equipment	(376)	(332)
33	346 Communication Equipment	(22)	
34	Total Adjustment to Annualize A/D for TY Additions	\$ (21,293)	\$ (25,335)
35			
36	<u>(4) Additions related to Pro Forma (1/2 Year Convension)</u>		
37	331.4 Oswalt Road - Utility Relocations	(1,163)	
38	348.5/398.7 SCADA System	(21,150)	(2,350)
39	320.3 TTHM & HAA5 Study	(1,541)	
40	331.4/361.2 US 27 North - Utility Relocations	(13,257)	(5,815)
41	375.6 US 27 North - Utility Relocations (Reuse Main)		(2,391)
42	380.4 Sludge Dewatering Equipment		(6,806)
43	380.4 Lake Grove WWTP - Splitter Box Replacement		(2,333)
44	340.5/390.7 GIS Mapping	(9,595)	(2,967)
45	341.5/391.7 Vehicle Replacements	(11,170)	(3,455)
46	341.5/391.7 C4500 Kodiak Truck Upgrade	(736)	(228)
47	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ (58,612)	\$ (26,344)
48			
49	<u>(5) Reductions related to Pro Forma Plant Retirements</u>		
50	331.4 Oswalt Road - Utility Relocations	75,000	
51	331.4/361.2 US 27 North - Utility Relocations	826,269	379,271
52	375.6 US 27 North - Utility Relocations (Reuse Main)		149,000
53	380.4 Lake Grove WWTP - Splitter Box Replacement		63,000
54	341.5/391.7 Vehicle Replacements	83,774	25,909
55	Total Adjustments Accumulated Depreciation- Pro Forma Retirements	\$ 985,043	\$ 617,180

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 3 of 3
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(6) Commission Ordered Adjustment		
2	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
3	books prior to test year		
4	Entry to books expected to be completed upon confirmation and verification with staff		
5	See Schedules A-9 and A-10 for detail	\$ 1,471,091	\$ (1,005,176)
6			
7	Adjustments to Test Year Accumulated Depreciation	\$ 3,033,873	\$ (875,347)
8			
9	(E) Contribution in Aid of Construction		
10	(1) Reclass CIAC from Miscellaneous Revenues		
11	Connection Meter Fee	\$ (36,320)	\$ (12,171)
12			
13	(2) Commission Ordered Adjustment - CIAC		
14	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
15	books prior to test year		
16	Entry to books expected to be completed upon confirmation and verification with staff		
17	See Schedules A-12 for detail	\$ 8,766	\$ (33,054)
18			
19	Adjustments to Test Year CIAC	\$ (27,554)	\$ (45,225)
20			
21	(E) Accumulated Amortization of CIAC		
22	(2) Commission Ordered Adjustment - Accum Amortization CIAC		
23	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
24	books prior to test year		
25	Entry to books expected to be completed upon confirmation and verification with staff		
26	See Schedules A-14 for detail	\$ (963,611)	\$ 137,474
27			
28	(F) Acquisition Adjustment		\$ 80,978
29			
30	(F) Accum Amortization of Acquisition Adjustment		\$ (7,960)
31			
32	(G) Working Capital		
33	(1) Cash Working Capital per Schedule A-17	370,572	49,916
34	Total Adjustment To Working Capital	\$ 370,572	\$ 49,916

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.:
Test Year Ended: 12/31/2015

Schedule: A-4
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 6/30/2010 per books	43,884,895	13,631,567
2	Additions	155,877	755,156
3	Retirements	(39,325)	(9,099)
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 44,001,447	\$ 14,377,624
6	Additions	1,612,354	589,070
7	Retirements	(85,514)	(47,515)
8	Adjustment - Rounding		(1)
9	Balance 12/31/2011	\$ 45,528,287	\$ 14,919,178
10	Additions	699,386	436,670
11	Retirements	(88,701)	(82,067)
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 46,138,972	\$ 15,273,781
14	Additions	1,628,337	509,641
15	Retirements	(125,502)	(85,554)
16	Adjustment - Rounding		
17	Balance 12/31/2013	\$ 47,641,807	\$ 15,697,868
18	Additions	1,149,908	562,253
19	Retirements (1)	(125,784)	(51,288)
20	Adjustment - Rounding		
21	Balance 12/31/2014	\$ 48,665,931	\$ 16,208,833
22	Additions	865,550	1,069,406
23	Retirements	(122,077)	(112,572)
24	Adjustment - Rounding		22
25	Balance 12/31/2015	\$ 49,409,404	\$ 17,165,689
26			
27	Note: (1) Wastewater retirements incorrect in 2014 Annual Report		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Deborah Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	\$ 43,404	\$ 43,404	\$ 43,404		\$ (16,209)	\$ 27,195	0.00%	\$ -
3	302.1 Franchises	22,508	22,523	22,518		-	22,518	0.00%	-
4	339.1 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	(349,935)	(349,935)	(349,935)		349,935	0	0.00%	-
7	304.2 Structures & Improvements	139,948	141,475	140,416		(4,838)	135,578	0.00%	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-	-	0.00%	-
9	306.2 Lake, River & Other Intakes	-	-	-		-	-	0.00%	-
10	307.2 Wells & Springs	2,576,876	2,579,658	2,578,373		(68,508)	2,509,865	0.00%	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-	-	0.00%	-
12	309.2 Supply Mains	323,194	327,322	326,205		0	326,205	0.00%	-
13	310.2 Power Generation Equipment	132,634	132,634	132,634		310,583	443,217	0.00%	-
14	311.2 Pumping Equipment	11,583	14,927	12,586		-	12,586	0.00%	-
15	339.2 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	431,790	431,790	431,790		(327,313)	104,477	0.00%	-
18	304.3 Structures & Improvements	2,801,571	2,811,949	2,806,331		504,071	3,310,402	0.00%	-
19	311.3 Pumping Equipment	935,939	997,388	971,468		357,692	1,329,160	0.00%	-
20	320.3 Water Treatment Equipment	663,012	688,010	675,327	67,819	4,737,050	5,480,196	0.00%	-
21	339.3 Other Plant & Misc. Equipment	1,703	1,703	1,703		-	1,703	0.00%	-
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	-	-	-		-	-	0.00%	-
24	304.4 Structures & Improvements	2,545	2,545	2,545		-	2,545	0.00%	-
25	311.4 Pumping Equipment	30,960	30,776	30,210		-	30,210	0.00%	-
26	330.4 Distr. Reservoirs & Standpipes	3,224,540	3,236,063	3,228,780		1,108	3,229,888	0.00%	-
27	331.4 Transm. & Distribution Mains	16,728,957	16,855,983	16,802,130	338,853	79,375	17,220,357	0.00%	-
28	333.4 Services	2,346,330	2,431,354	2,395,308		256,927	2,652,235	0.00%	-
29	334.4 Meters & Meter Installations	1,122,090	1,237,131	1,183,096		575	1,183,671	0.00%	-
30	335.4 Hydrants	917,582	936,747	929,838		-	929,838	0.00%	-
31	336.4 Backflow Prevention Devices	54,835	69,980	64,201		-	64,201	0.00%	-
32	339.4 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
33	GENERAL PLANT								
34	303.5 Land & Land Rights	30,930	31,049	31,016		(22,841)	8,175	0.00%	-
35	304.5 Structures & Improvements	13,584,162	13,703,355	13,648,565		(13,187,160)	461,405	0.00%	-
36	340.5 Office Furniture & Equipment	1,838,927	1,919,576	1,886,921	(299,853)	(1,226)	1,585,842	0.00%	-
37	341.5 Transportation Equipment	654,226	706,267	693,604	(128,863)	-	564,741	0.00%	-
38	342.5 Stores Equipment	346	3,051	1,110		-	1,110	0.00%	-
39	343.5 Tools, Shop & Garage Equipment	143,722	156,030	148,774		-	148,774	0.00%	-
40	344.5 Laboratory Equipment	16,673	17,017	16,699		-	16,699	0.00%	-
41	345.5 Power Operated Equipment	7,696	16,713	11,379		-	11,379	0.00%	-
42	346.5 Communication Equipment	16,308	16,752	16,630		-	16,630	0.00%	-
43	347.5 Miscellaneous Equipment	806	806	806		-	806	0.00%	-
44	348.5 Other Plant - Allocations	783,262	783,262	783,262	423,000	(750,756)	455,506	0.00%	-
45	Total	\$ 49,239,119	\$ 49,997,304	\$ 49,667,694	\$ 400,956	\$ (7,781,533)	\$ 42,287,116		\$ -
46	Reconciliation to Annual Report								
47	Annual Allocations between Systems:								
48	305.5 Office Structure	-	-	-					
49	340.5 Office Furniture & Equipment	(414,538)	(421,080)	(414,990)					
50	341.5 Transportation Equipment	(158,650)	(166,820)	(164,146)					
51	343.5 Tools, Shop & Misc. Eqpt.	-	-	-					
52	344.5 Laboratory Equipment	-	-	-					
53	345.5 Power Operated Equipment	-	-	-					
54	346.5 Communication Equipment	-	-	-					
55	347.5 Miscellaneous Equipment	-	-	-					
56	348.5 Other Plant - Allocations	-	-	-					
57	Total Per Annual Report	48,665,931	49,409,404	49,088,558					

(1) Including Allocations between Systems.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Schedule Year Ended: 12/31/2015
Historic [X] Projected []

Schedule: A-6
Page 1 of 2
Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount	
1	INTANGIBLE PLANT									
2	351.1 Organization	\$ 8,872	\$ 8,872	\$ 8,872		\$ -	\$ 8,872	0.00%	\$ -	
3	352.1 Franchises	(0)	-	-		-	-	0.00%	-	
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-	-		-	-	0.00%	-	
7	354.2 Structures & Improvements	-	-	-		-	-	0.00%	-	
8	355.2 Power Gen Equipment	-	-	-		-	-	0.00%	-	
9	360.2 Collection Sewers - Force	1,635,546	1,637,297	1,635,916		(518,402)	1,117,514	0.00%	-	
10	361.2 Collection Sewers - Gravity	3,691,264	3,737,055	3,719,095	200,660	-	3,919,755	0.00%	-	
11	362.2 Special Collecting Structures	-	-	-		-	-	0.00%	-	
12	363.2 Services to Customers	42,647	48,804	50,925		551,407	602,332	0.00%	-	
13	364.2 Flow Measuring Devices	2,124	2,124	2,124		-	2,124	0.00%	-	
14	365.2 Flow Measuring Installations	-	-	-		-	-	0.00%	-	
15	389.2 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-	
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-	-	-		-	-	0.00%	-	
18	354.3 Structures & Improvements	2,185,807	2,185,807	2,185,807		421	2,186,228	0.00%	-	
19	370.3 Receiving Wells	-	-	-		-	-	0.00%	-	
20	371.3 Pumping Equipment	247,002	292,736	263,922		-	263,922	0.00%	-	
21	389.3 Other Plant & Misc. Equipment	6,854	6,854	6,854		-	6,854	0.00%	-	
22	TREATMENT AND DISPOSAL PLANT									
23	353.4 Land & Land Rights	(806,994)	(806,994)	(806,994)		826,453	19,459	41.00%	7,978	
24	354.4 Structures & Improvements	1,098	8,666	4,830		2,957,905	2,962,735	41.00%	1,214,721	
25	355.4 Power Gen Equip	907	907	907		-	907	41.00%	372	
26	380.4 Treatment & Disposal Equipment	1,276,509	2,005,520	1,845,466	266,000	2,374,591	4,486,057	41.00%	1,839,283	
27	381.4 Plant Sewers	67,535	72,037	71,800		-	71,800	41.00%	29,438	
28	382.4 Outfall Sewer Lines	2,049	2,049	2,049		-	2,049	41.00%	840	
29	389.4 Other Plant & Misc. Equipment	-	-	-		-	-	41.00%	-	
30	RECLAIMED WATER DISTRIBUTION PLANT									
31	353.5 Land & Land Rights	-	-	-		-	-	0.00%	-	
32	354.3 Structure & Improvements	-	2,271	1,368		-	1,368	0.00%	-	
33	371.5 Pumping Equipment WTP	4,584	5,644	5,534		-	5,534	0.00%	-	
34	371.6 Pumping Equipment Dist	8,076	9,053	9,491		-	9,491	0.00%	-	
35	374.5 Reuse Distribution Reservoirs	23,864	30,964	25,793		(1,972)	23,821	0.00%	-	
36	375.6 Reuse Transmission & Distribution	2,690,381	2,695,343	2,692,633		511,010	3,203,643	0.00%	-	
37	380.6 Treatment Equip Reclaim Wtr	-	-	-		5,051,947	5,051,947	0.00%	-	
38	381.6 Plant Sewers Reclaim WTP	-	4,500	1,038		-	1,038	0.00%	-	
39	389.5 Other Plant & Misc Equipment	-	-	-		-	-	0.00%	-	
40	366.6 Reuse Services	492,303	533,246	516,212		(87,675)	428,537	0.00%	-	
41	367.6 Reuse Mtr Installations	59,508	80,010	70,031		-	70,031	0.00%	-	
42	GENERAL PLANT									
43	353.7 Land & Land Rights	826,453	826,453	826,453		(826,453)	0	0.00%	-	
44	354.7 Structures & Improvements	2,661,008	2,664,215	2,661,422		(2,647,587)	13,835	0.00%	-	
45	389.7 Other Tangible Plant	69,778	69,778	69,778		-	69,778	0.00%	-	
46	390.7 Office Furniture & Equipment	771	1,515	1,000	450,599	-	451,599	0.00%	-	
47	391.7 Transportation Equipment	-	-	-	175,057	-	175,057	0.00%	-	
48	392.7 Stores Equipment	-	1,077	414		-	414	0.00%	-	
49	393.7 Tools, Shop & Garage Equipment	15,377	20,222	16,910		-	16,910	0.00%	-	
50	394.7 Laboratory Equipment	7,199	8,661	6,683		-	6,683	0.00%	-	
51	395.7 Power Operated Equipment	18,256	26,235	23,505		-	23,505	0.00%	-	
52	396.7 Communication Equipment	15,988	15,988	15,988		-	15,988	0.00%	-	
53	397.7 Miscellaneous Equipment	4,480	4,480	4,480		-	4,480	0.00%	-	
54	398.7 Other Plant - Allocations	376,401	376,401	376,401	47,000	(421,784)	1,617	0.00%	-	
55	Total	\$ 15,635,645	\$ 16,577,790	\$ 16,316,707	\$ 1,139,316	\$ 7,769,861	\$ 25,225,884		\$ 3,092,632	
56	Reconciliation to Annual Report: Allocations between systems:									
57	304.5 Structures & Improvements	-	-	-		-	-		-	
58	340.5 Office Furniture & Equipment	414,538	421,080	414,990		-	-		-	
59	341.5 Transportation Equipment	158,650	166,820	164,146		-	-		-	
60	343.5 Tools, Shop & Garage Equipment	-	-	-		-	-		-	
61	344.5 Laboratory Equipment	-	-	-		-	-		-	
62	345.5 Power Operated Equipment	-	-	-		-	-		-	
63	346.5 Communication Equipment	-	-	-		-	-		-	
64	347.5 Miscellaneous Equipment	-	-	-		-	-		-	
65	348.5 Other Plant - Allocations	-	-	-		-	-		-	
66	Total Per Annual Report	16,208,833	17,165,690	16,895,843						
67										
68	(1) Including Allocations between Systems.									

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service	\$ -	\$ -	\$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	\$ -	\$ -	N/A
13	WASTEWATER			
14				
15	Plant in Service	\$ -	\$ (3,084,654)	\$ (3,084,654)
16				
17	Land	-	(7,978)	(7,978)
18				
19	Accumulated Depreciation	-	787,590	787,590
20				
21	Contributions in Aid of Construction	-	1,656,177	1,656,177
22				
23	Amortization of CIAC	-	(573,138)	(573,138)
24	Total	\$ -	\$ (1,222,003)	\$ (1,222,003)

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.:
Test Year Ended: 12/31/2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 6/30/2010 per books	7,172,922	2,822,842
2	Additions	335,211	528,395
3	Retirements	(39,325)	(9,099)
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 7,468,808	\$ 3,342,138
6	Additions	1,620,001	825,615
7	Retirements	(85,514)	(47,515)
8	Adjustment - Rounding		
9	Balance 12/31/2011	\$ 9,003,295	\$ 4,120,238
10	Additions	1,433,143	553,521
11	Retirements	(88,701)	(82,067)
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 10,347,737	\$ 4,591,692
14	Additions	1,760,380	395,732
15	Retirements	(125,502)	(85,554)
16	Adjustment - Rounding		
17	Balance 12/31/2013	\$ 11,982,615	\$ 4,901,870
18	Additions	1,619,912	511,098
19	Retirements	(125,784)	(51,288)
20	Adjustment - Rounding		
21	Balance 12/31/2014	\$ 13,476,743	\$ 5,318,762
22	Additions	1,649,312	615,824
23	Retirements	(122,077)	(129,715)
24	Adjustment - Rounding		(21)
25	Balance 12/31/2015	\$ 15,003,978	\$ 5,804,850

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Service

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah Swain

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	\$ (10,416)	\$ (9,331)	\$ (9,874)		\$ 32,958	\$ 23,084		\$ -
3	302.1 Franchises	3,833	4,399	4,117		360	4,477		-
4	339.1 Other Plant & Misc. Equipment	-	-	-		-	-		-
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	-	-	-		-	-		-
7	304.2 Structures & Improvements	34,248	38,649	36,445		(2,457)	33,988		-
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-	-		-
9	306.2 Lake, River & Other Intakes	-	-	-		-	-		-
10	307.2 Wells & Springs	964,116	1,050,066	1,007,084	46	(22,809)	984,321		-
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-	-		-
12	309.2 Supply Mains	67,899	77,219	72,548	59	6,588	79,195		-
13	310.2 Power Generation Equipment	48,529	55,161	51,845		101,573	153,418		-
14	311.2 Pumping Equipment	(34,326)	(33,692)	(34,020)		16,346	(17,674)		-
15	339.2 Other Plant & Misc. Equipment	-	-	-		-	-		-
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	-	-	-		-	-		-
18	304.3 Structures & Improvements	926,377	1,012,266	969,610	1,986	80,065	1,051,661		-
19	311.3 Pumping Equipment	(143,236)	(153,648)	(150,377)		68,270	(82,107)		-
20	320.3 Water Treatment Equipment	195,677	216,314	205,104	2,110	1,329,021	1,536,235		-
21	339.3 Other Plant & Misc. Equipment	555	638	596		154	750		-
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	-	-	-		-	-		-
24	304.4 Structures & Improvements	520	599	559		2	561		-
25	311.4 Pumping Equipment	5,079	(511)	1,597	1,615	(12)	3,200		-
26	330.4 Distr. Reservoirs & Standpipes	961,261	1,042,840	1,003,953	156	(7,108)	997,000		-
27	331.4 Transm. & Distribution Mains	4,136,933	4,510,815	4,325,344	(885,369)	(15,016)	3,424,959		-
28	333.4 Services	623,112	670,211	646,628	1,063	37,590	685,281		-
29	334.4 Meters & Meter Installations	356,901	416,276	386,194	2,876	(1,391)	387,679		-
30	335.4 Hydrants	208,616	228,718	218,573	213	(16,789)	201,997		-
31	336.4 Backflow Prevention Devices	7,201	11,527	9,304	505	49	9,858		-
32	339.4 Other Plant & Misc. Equipment	-	-	-		-	-		-
33	GENERAL PLANT								
34	303.5 Land & Land Rights	-	-	-		-	-		-
35	304.5 Structures & Improvements	2,884,736	3,307,391	3,096,763		(2,299,554)	797,209		-
36	340.5 Office Furniture & Equipment	1,494,354	1,743,120	1,625,658	(515,358)	(660)	1,109,639		-
37	341.5 Transportation Equipment	526,097	555,760	550,232	(194,703)	-	355,529		-
38	342.5 Stores Equipment	19	84	38	75	-	113		-
39	343.5 Tools, Shop & Garage Equipment	113,551	123,413	118,916	385	(1,090)	118,210		-
40	344.5 Laboratory Equipment	1,941	2,821	2,381	11	1,190	3,582		-
41	345.5 Power Operated Equipment	2,623	3,597	3,036	376	234	3,645		-
42	346.5 Communication Equipment	8,634	10,601	9,691	22	(669)	9,044		-
43	347.5 Miscellaneous Equipment	4	45	20		130	150		-
44	348.5 Other Tangible Plant & Allocations	555,501	634,014	594,757	21,150	(778,066)	(162,159)		-
45	Total	\$ 13,940,340	\$ 15,519,361	\$ 14,746,722	\$ (1,562,782)	\$ (1,471,091)	\$ 11,712,849		\$ -
46	Reconciliation to Annual Report								
47	339.3 Other Plant & Misc. Equipment	-	-	-		-	-		-
48	Common Plant Allocations:								
49	304.5 Structures & Improvements	-	-	-		-	-		-
50	340.5 Office Furniture & Equipment	(336,018)	(384,114)	(357,882)		-	-		-
51	341.5 Transportation Equipment	(127,579)	(131,270)	(130,220)		-	-		-
52	343.5 Tools, Shop & Garage Equipment	-	-	-		-	-		-
53	344.5 Laboratory Equipment	-	-	-		-	-		-
54	345.5 Power Operated Equipment	-	-	-		-	-		-
55	346.5 Communication Equipment	-	-	-		-	-		-
56	347.5 Miscellaneous Equipment	-	-	-		-	-		-
57	348.5 Other Plant - Allocations	-	-	-		-	-		-
58	Rounding	-	-	-		-	-		-
59	Total Per Annual Report	13,476,743	15,003,977	14,258,620					

(1) Including Allocations between Systems.

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-10
 Page 1 of 2
 Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments (1)	(6) COA Add'l Adjust	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	351.1 Organization	\$ 256,965	\$ 257,098	\$ 257,016		\$ (254,942)	\$ 2,074		\$ -
3	352.1 Franchises	31	31	31		(23)	8		-
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	-		-
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	-	-	-		-	-		-
7	354.2 Structures & Improvements	-	-	-		-	-		-
8	355.2 Power Gen Equipment	-	-	-		-	-		-
9	360.2 Collection Sewers - Force	485,731	540,166	512,925	29	(158,838)	354,116		-
10	361.2 Collection Sewers - Gravity	987,803	1,070,975	1,029,274	(372,948)	55,815	712,141		-
11	362.2 Special Collecting Structures	-	-	-		-	-		-
12	363.2 Services to Customers	1,843	2,942	2,385	81	131,977	134,443		-
13	364.2 Flow Measuring Devices	1,298	1,723	1,511		-	1,511		-
14	365.2 Flow Measuring Installations	-	-	-		-	-		-
15	389.2 Other Plant & Misc. Equipment	-	-	-		-	-		-
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	-	-	-		-	-		-
18	354.3 Structures & Improvements	846,824	934,080	890,437	204	8,688	899,328		-
19	370.3 Receiving Wells	-	-	-		-	-		-
20	371.3 Pumping Equipment	(47,272)	(101,070)	(68,553)	1,328	1,183	(66,042)		-
21	389.3 Other Plant & Misc. Equipment	665	984	803		660	1,463		-
22	TREATMENT AND DISPOSAL PLANT								
23	353.4 Land & Land Rights	-	-	-		-	-	41%	-
24	354.4 Structures & Improvements	(6,705)	(6,544)	(6,651)		1,151,476	1,144,825	41%	469,378
25	355.4 Power Gen Equipment	272	317	295		26	321	41%	132
26	380.4 Treatment & Disposal Equipment	210,270	298,359	253,717	(33,595)	568,529	788,651	41%	323,347
27	381.4 Plant Sewers	1,206	(25,067)	(8,457)	129	29	(8,300)	41%	(3,403)
28	382.4 Outfall Sewer Lines	(2,072)	(2,003)	(2,038)		(2,509)	(4,547)	41%	(1,864)
29	389.4 Other Plant & Misc. Equipment	-	-	-		-	-	41%	-
30	RECLAIMED WATER DISTRIBUTION PLANT								
31	354.6 Structures & Improvements Reuse	-	46	15		-	15		-
32	371.5 Pumping Equipment WTP	(10,081)	(10,077)	(10,210)		73	(10,137)		-
33	371.6 Pumping Equipment Dist	113	(5,993)	(5,225)		114	(5,111)		-
34	374.5 Reuse Distribution Reservoirs	1,758	2,460	2,101		(250)	1,851		-
37	375.6 Reuse Transmission & Dist	446,458	509,204	477,822	(146,468)	6,769	338,123		-
35	380.6 Treatment Equip Reclaim Wtr	-	-	-		1,146,044	1,146,044		-
36	381.6 Plant Sewers Reclaim WTP	-	21	2		-	2		-
38	389.5 Other Plant & Misc Equipment	-	-	-		-	-		-
39	366.6 Reuse Services	76,722	87,415	81,706	512	(12,612)	69,605		-
40	367.6 Reuse Mtr Installations	7,329	10,875	9,019	513	(0)	9,531		-
41	GENERAL PLANT								
42	353.7 Land & Land Rights	-	-	-		-	-		-
43	354.7 Structures & Improvements	1,199,461	1,278,641	1,238,228		(1,115,990)	122,238		-
44	389.7 Other Tangible Plant	268,337	275,315	271,826		(522,831)	(251,005)		-
45	390.7 Office Furniture & Equipment	547	615	576		308,664	(1)		309,239
46	391.7 Transportation Equipment	-	-	-		108,811	108,811		-
47	392.7 Stores Equipment	-	25	6		30	36		-
48	393.7 Tools, Shop & Garage Equipment	69,484	70,551	69,995		151	(122)		70,025
49	394.7 Laboratory Equipment	(7,139)	(7,464)	(7,620)		49	8		(7,563)
50	395.7 Power Operated Equipment	(7,842)	(6,855)	(7,085)	332	411	(6,341)		-
51	396.7 Communication Equipment	11,997	13,596	12,797		(6)	12,791		-
52	397.7 Miscellaneous Equipment	1,792	2,091	1,941		364	2,305		-
53	398.7 Other Plant - Allocations	59,371	97,011	78,191	2,350	1,136	81,677		-
54	Total	\$ 4,855,165	\$ 5,289,466	\$ 5,076,780	\$ (129,829)	\$ 1,005,176	\$ 5,952,127		\$ 787,590
55	Reconciliation to Annual Report								
56	Annual Allocations between Systems:								
57	304.5 Structures & Improvements	-	-	-		-	-		-
58	340.5 Office Furniture & Equipment	336,018	384,114	357,882		-	-		-
59	341.5 Transportation Equipment	127,579	131,270	130,220		-	-		-
60	343.5 Tools, Shop & Garage Equipment	-	-	-		-	-		-
61	344.5 Laboratory Equipment	-	-	-		-	-		-
62	345.5 Power Operated Equipment	-	-	-		-	-		-
63	346.5 Communication Equipment	-	-	-		-	-		-
64	347.5 Miscellaneous Equipment	-	-	-		-	-		-
65	348.5 Other Plant - Allocations	-	-	-		-	-		-
66	Rounding	(2)	-	-		-	-		-
67	Total Per Annual Report	\$ 5,318,760	\$ 5,804,850	\$ 5,564,882					

69 (1) Including Allocations between Systems.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.:
Test Year Ended: 12/31/2015

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

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

Line No.	Description	Year-End Balance		
		Water	Wastewater	
1	Balance 6/30/2010 per books	17,044,709	10,896,113	
2	Additions	191,993	174,878	
3	Retirements	-	-	
4	Adjustment - Rounding			
5	Balance 12/31/2010	\$ 17,236,702	\$ 11,070,991	
6	Adjustments per Docket No. 100426-WS	183,905	4,600	
7	Additions	329,520		
8	Retirements			
9	Adjustment - Rounding			
10	Balance 12/31/2011	\$ 17,750,127	\$ 11,075,591	
11	Additions	384,400	243,456	
12	Retirements			
13	Adjustment - Rounding			
14	Balance 12/31/2012	\$ 18,134,527	\$ 11,319,047	
15	Additions	1,394,133	551,619	
16	Retirements			
17	Adjustment - Rounding			
18	Balance 12/31/2013	\$ 19,528,660	\$ 11,870,666	
19	Additions (1)	928,609	152,998	
20	Retirements			
21	Adjustment - Rounding			
22	Balance 12/31/2014	\$ 20,457,269	\$ 12,023,664	
23	Additions	274,259	210,716	
24	Retirements			
25	Adjustment (1)	297,302	(133,251)	
26	Balance 12/31/2015	\$ 21,028,830	\$ 12,101,129	
27				
28	Note: 2015 Annual Report additions and ending balance incorrect, shown corrected			

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) A-3 Adjustments	(6) COA Add'l Adjust	(7) Adjusted Test Year	(8) Non-Used Useful %	(9) Non-Used Amount
1	WATER								
2									
3	Capacity Fees	\$ 6,764,707	\$ 7,246,682	\$ 6,911,232		\$ 145,843	\$ 7,057,075	0.00%	-
4									
5	Contributed Lines	9,256,514	9,331,003	9,310,462		-	9,310,462	0.00%	-
6									
7	Contributed Meters & Hydrants	933,942	949,038	944,738	36,320	-	981,058	0.00%	-
8									
9	Other Contributed Property	3,502,107	3,502,107	3,502,107		(154,609)	3,347,498	0.00%	-
10									
11									
12	Total	\$ 20,457,269	\$ 21,028,830	\$ 20,668,539	\$ 36,320	\$ (8,766)	\$ 20,696,093		\$ -
13									
14									
15	WASTEWATER								
16									
17	Capacity Fees	\$ 1,598,279	1,598,279	\$ 1,598,279		\$ (5,129)	\$ 1,593,150	41.00%	653,191
18									
19	Contributed Property - WWTP	224,462	224,462	224,462		2,221,845	2,446,307	41.00%	1,002,986
20									
21	Contributed Lines	4,539,131	4,581,354	4,565,115		38,400	4,603,515	0.00%	-
22									
23	Other Contributed Property	4,681,342	4,713,584	4,701,183	12,171	(1,242,062)	3,471,292	0.00%	-
24									
25	Reuse System Fees	980,450	983,450	980,773		(980,000)	773	0.00%	-
26									
27									
28	Total	\$ 12,023,664	\$ 12,101,129	\$ 12,069,812	\$ 12,171	\$ 33,054	\$ 12,115,037		\$ 1,656,177

Recap Schedules: A-1,A-2,A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Capacity Fees	6,764,707	6,775,039	6,785,734	6,814,663	6,833,104	6,850,383	6,861,477	6,888,667	6,912,448	6,941,078	6,953,346	7,218,692	7,246,682	6,911,232
4															
5	Contributed Lines	9,256,514	9,256,514	9,291,653	9,291,653	9,291,653	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,331,003	9,310,462
6															
7	Contributed Meters & Hydrantslatio	933,942	933,942	940,468	940,468	940,468	949,038	949,038	949,038	949,038	949,038	949,038	949,038	949,038	944,738
8															
9	Other Contributed Property	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107	3,502,107
10															
11															
12	Total	\$ 20,457,269	\$ 20,467,601	\$ 20,519,962	\$ 20,548,891	\$ 20,567,332	\$ 20,632,531	\$ 20,643,625	\$ 20,670,815	\$ 20,694,596	\$ 20,723,226	\$ 20,735,494	\$ 21,000,840	\$ 21,028,830	\$ 20,668,539
13															
14															
15	WASTEWATER														
16															
17	Capacity Fees	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	\$ 1,598,279	1,598,279
18															
19	Contributed Property - WWTP	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462
20															
21	Contributed Lines	4,539,131	4,539,131	4,539,131	4,539,131	4,539,131	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,581,354	4,565,115
22															
23	Other Contributed Property	4,681,342	4,681,342	4,681,342	4,681,342	4,681,342	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,713,584	4,701,183
24															
25	Reuse System Fees	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	980,450	981,650	983,450	980,773
26															
27															
28	Total	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,023,664	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	\$ 12,099,329	\$ 12,101,129	\$ 12,069,812

Recap Schedules: A-1,A-2,A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.:
Test Year Ended: 12/31/2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 6/30/2010 per books	4,340,309	1,959,862
2	Additions	308,874	154,993
3	Retirements	-	-
4	Adjustment - Rounding		
5	Balance 12/31/2010	\$ 4,649,183	\$ 2,114,855
6	Additions	678,430	384,548
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2011	\$ 5,327,613	\$ 2,499,403
10	Additions	628,586	315,290
11	Retirements		
12	Adjustment - Rounding		
13	Balance 12/31/2012	\$ 5,956,199	\$ 2,814,693
14	Additions	675,965	330,238
15	Retirements		
16	Adjustment - Revision	10,516	14,440
17	Balance 12/31/2013	\$ 6,642,680	\$ 3,159,371
18	Additions	703,446	345,353
19	Retirements		
20	Adjustment - Rounding		
21	Balance 12/31/2014	\$ 7,346,126	\$ 3,504,724
22	Additions	722,852	347,830
23	Retirements		
24	Adjustment - Rounding		1
25	Balance 12/31/2015	\$ 8,068,978	\$ 3,852,555

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) COA Add'l Adjust	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Capacity Fees	1,346,199	1,519,282	1,431,875	(51,141)	1,380,734	0.00%	-
4								
5	Contributed Lines	2,411,926	2,631,760	2,521,718	(70,130)	2,451,588	0.00%	-
6								
7	Contributed Meters & Hydrants	221,062	243,892	232,452	15,107	247,559	0.00%	-
8								
9	Other Contributed Property	3,366,939	3,674,044	3,520,491	(857,446)	2,663,045	0.00%	-
10								
11								
12	Total	\$ 7,346,126	\$ 8,068,978	\$ 7,706,536	\$ (963,611)	\$ 6,742,925		\$ -
13								
14								
15	WASTEWATER							
16								
17	Capacity Fees	\$ 308,795	348,752	328,774	412,246	741,020	41.00%	303,818
18								
19	Contributed Property - WWTP	66,309	78,728	72,519	584,360	656,879	41.00%	269,320
20								
21	Contributed Lines	1,150,167	1,268,567	1,209,254	48,524	1,257,778	0.00%	-
22								
23	Contributed Property	1,801,113	1,953,648	1,877,298	(741,586)	1,135,712	0.00%	-
24								
25	Reuse System Fee	178,340	202,860	190,596	(166,069)	24,527	0.00%	-
26								
27								
28	Total	\$ 3,504,724	\$ 3,852,555	\$ 3,678,441	\$ 137,474	\$ 3,815,915		\$ 573,138

Recap Schedules: A-1,A-2,A-13

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-14
 Page 2 of 2
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Capacity Fees	\$ 1,346,199	\$ 1,360,314	\$ 1,374,451	\$ 1,388,648	\$ 1,402,884	\$ 1,417,155	\$ 1,431,450	\$ 1,445,802	\$ 1,460,203	\$ 1,474,659	\$ 1,489,146	\$ 1,504,185	\$ 1,519,282	\$ 1,431,875
4															
5	Contributed Lines	2,411,926	2,430,129	2,448,403	2,466,677	2,484,952	2,503,303	2,521,654	2,540,005	2,558,356	2,576,707	2,595,058	2,613,409	2,631,760	2,521,718
6															
7	Contributed Meters & Hydrants	221,062	222,943	224,835	226,728	228,621	230,530	232,439	234,348	236,256	238,165	240,074	241,983	243,892	232,452
8															
9	Other Contributed Property	3,366,939	3,392,531	3,418,123	3,443,715	3,469,307	3,494,899	3,520,491	3,546,083	3,571,676	3,597,268	3,622,860	3,648,452	3,674,044	3,520,491
10															
11															
12	Total	\$ 7,346,126	\$ 7,405,916	\$ 7,465,812	\$ 7,525,769	\$ 7,585,764	\$ 7,645,887	\$ 7,706,034	\$ 7,766,238	\$ 7,826,491	\$ 7,886,799	\$ 7,947,138	\$ 8,008,029	\$ 8,068,978	\$ 7,706,536
13															
14															
15	WASTEWATER														
16															
17	Capacity Fees	\$ 308,795	\$ 312,125	\$ 315,455	\$ 318,785	\$ 322,114	\$ 325,444	\$ 328,774	\$ 332,104	\$ 335,433	\$ 338,763	\$ 342,093	\$ 345,423	\$ 348,752	328,774
18															
19	Contributed Property - WWTP	66,309	67,344	68,379	69,414	70,449	71,484	72,519	73,554	74,589	75,623	76,658	77,693	78,728	72,519
20															
21	Contributed Lines	1,150,167	1,159,972	1,169,778	1,179,583	1,189,389	1,199,286	1,209,183	1,219,081	1,228,978	1,238,875	1,248,772	1,258,670	1,268,567	1,209,254
22															
23	Other Contributed Property	1,801,113	1,813,779	1,826,446	1,839,112	1,851,779	1,864,512	1,877,246	1,889,980	1,902,713	1,915,447	1,928,180	1,940,914	1,953,648	1,877,298
24															
25	Reuse System Fee	178,340	180,383	182,425	184,468	186,510	188,553	190,596	192,638	194,681	196,723	198,766	200,811	202,860	190,596
26															
27															
28	Total	\$ 3,504,724	\$ 3,533,604	\$ 3,562,483	\$ 3,591,362	\$ 3,620,241	\$ 3,649,279	\$ 3,678,318	\$ 3,707,356	\$ 3,736,394	\$ 3,765,432	\$ 3,794,470	\$ 3,823,510	\$ 3,852,555	\$ 3,678,441

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: A-15
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Approved Rate
1	Per Order PSC-04-0262-PAA-WS	9.03%

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

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

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	Balance 6/30/2010 per books	\$	38,400
2	Additions		-
3	Balance 12/31/2010	\$	38,400
4	Additions		-
5	Balance 12/31/2011	\$	38,400
6	Additions		-
7	Balance 12/31/2012	\$	38,400
8	Additions		-
9	Balance 12/31/2013	\$	38,400
10	Additions		-
11	Balance 12/31/2014	\$	38,400
12	Additions		-
13	Balance 12/31/2015	\$	38,400

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A \$	-	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	642,936	273,040
5	Materials & Supplies	B	12,632	4,189
6	Misc. Current & Accrued Assets	C	13,928	4,307
7	Other Misc. Deferred Debits	C	51,604	15,960
8	Pro Forma Misc. Deferred Debits - (a)	actual	450,000	
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	(144,318)	\$ (44,633)
11	Accrued Taxes	C	(642,422)	(198,682)
12	Accrued Interest	C	(13,789)	(4,264)
13	Misc. Current & Accrued Liabilities	C	0	0
14				
15	Working Capital (Balance Sheet Method)		<u>\$ 370,572</u>	<u>\$ 49,916</u>

NOTE : (a) Pro Forma Deferred Debits - Engineering Cost (DEP mandated TTHM & HAA5 remediation project)

- 21 Notes:
 22 A - Allocated based on revenues
 23 B - Allocated based on gross plant
 24 C - Allocated based on ERC
 25
 26

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) COA Adjustments (1)	(8) Adjusted Average
1	Utility Plant in Service	\$ 64,874,764	\$ -	\$ 64,874,764	\$ 66,575,093	\$ 65,984,396	\$ (11,673)	\$ 65,972,723
2	Construction Work in Progress	561,494	-	561,494	896,270	713,467	-	713,467
3	Other Utility Plant Adjustments	(68,466)	-	(68,466)	(66,921)	(67,693)	-	(67,693)
4	Plant Held for Future Use	-	-	-	-	-	-	-
5	GROSS UTILITY PLANT	65,367,793	-	65,367,793	67,404,442	66,630,170	(11,673)	66,618,497
6	Less: Accumulated Depreciation	(18,795,505)	-	(18,795,505)	(20,808,828)	(19,823,504)	\$ 465,915	(19,357,589)
7								
8	NET UTILITY PLANT	46,572,288	-	46,572,288	46,595,614	46,806,666	454,243	47,260,909
9								
10	Cash	-	-	-	-	-	-	-
11	Accounts Rec'b - trade	846,671	-	846,671	965,859	925,658	-	925,658
12	Notes Receivable	-	-	-	-	-	-	-
13	Accts. Rec'b - Assoc. Cos.	24,368,484	-	24,368,484	25,873,362	24,831,722	-	24,831,722
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
15	Accts. Rec'b - Other	-	-	-	-	-	-	-
16	Accrued Interest Rec'b	-	-	-	-	-	-	-
17	Allowance for Bad Debts	(9,717)	-	(9,717)	(10,596)	(9,682)	-	(9,682)
18	Materials & Supplies	16,667	-	16,667	18,668	16,821	-	16,821
19	Miscellaneous Current & Accrued Assets	18,235	-	18,235	18,235	18,235	-	18,235
20								
21	TOTAL CURRENT ASSETS	25,240,340	-	25,240,340	26,865,529	25,782,754	-	25,782,754
22								
23	Net Nonutility Property	-	-	-	-	-	-	-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-
26	Clearing Accounts	-	-	-	-	-	-	-
27	Deferred Rate Case Expense	28,814	-	28,814	28,814	28,814	-	28,814
28	Other Miscellaneous Deferred Debits	76,661	-	76,661	55,892	67,564	-	67,564
29	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
30	TOTAL OTHER ASSETS	105,475	-	105,475	84,706	96,378	-	96,378
31								
32	TOTAL ASSETS	\$ 71,918,103	\$ -	\$ 71,918,103	\$ 73,545,849	\$ 72,685,798	\$ 454,243	\$ 73,140,041
33								
34	(1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)							

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - W5
 Test Year Ended: 12/31/2015

Florida Public Service Commission

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

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 64,874,764	\$ 65,229,132	\$ 65,303,342	\$ 65,433,642	\$ 65,936,004	\$ 66,121,528	\$ 66,286,452	\$ 66,315,601	\$ 66,356,697	\$ 66,401,506	\$ 66,460,395	\$ 66,502,998	\$ 66,575,093	65,984,396
2	Construction Work in Progress	561,494	600,671	756,851	956,791	531,527	689,310	625,397	692,561	700,531	719,721	763,736	780,214	896,270	713,467
3	Other Utility Plant Adjustments	(68,466)	(68,337)	(68,208)	(68,079)	(67,951)	(67,822)	(67,693)	(67,564)	(67,436)	(67,307)	(67,178)	(67,049)	(66,921)	(67,693)
4	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	GROSS UTILITY PLANT	65,367,793	65,761,466	65,991,985	66,322,354	66,399,580	66,743,016	66,844,155	66,940,598	66,989,793	67,053,920	67,156,953	67,216,162	67,404,442	66,630,170
6	Less: Accumulated Depreciation	(18,795,505)	(18,976,609)	(19,135,246)	(19,348,823)	(19,527,604)	(19,703,702)	(19,869,902)	(19,990,251)	(20,146,080)	(20,305,784)	(20,464,471)	(20,632,742)	(20,808,828)	(19,823,504)
7															
8	NET UTILITY PLANT	46,572,288	46,784,857	46,856,739	46,973,530	46,871,976	47,039,315	46,974,254	46,950,347	46,843,713	46,748,136	46,692,482	46,583,421	46,595,614	46,806,666
9															
10	Cash														
11	Accounts Rec'b - trade	846,671	828,592	771,840	793,758	980,415	1,111,629	1,048,675	949,738	884,082	882,901	939,785	1,029,607	965,859	925,658
12	Notes Receivable														
13	Accts. Rec'b - Assoc. Cos.	24,368,484	23,946,830	24,175,510	24,060,432	24,212,920	24,546,568	24,681,233	24,896,671	25,252,121	25,380,503	25,654,969	25,762,777	25,873,362	24,831,722
14	Notes Rec'b - Assoc. Cos.														
15	Accts. Rec'b - Other														
16	Accrued Interest Rec'b														
17	Allowance for Bad Debts	(9,717)	(9,437)	(10,306)	(9,145)	(9,126)	(8,825)	(9,094)	(8,810)	(9,571)	(9,375)	(10,731)	(11,127)	(10,596)	(9,682)
18	Materials & Supplies	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	18,668	16,821
19	Miscellaneous Current & Accrued Assets	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235	18,235
20															
21	TOTAL CURRENT ASSETS	25,240,340	24,800,887	24,971,946	24,879,946	25,219,111	25,684,274	25,755,717	25,872,501	26,161,534	26,288,931	26,618,925	26,816,159	26,865,529	25,782,754
22															
23	Net Nonutility Property														
24	Unamortized Debt Discount & Exp.														
25	Prelim. Survey & Investigation Charges														
26	Clearing Accounts														
27	Deferred Rate Case Expense	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814	28,814
28	Other Miscellaneous Deferred Debits	76,661	75,334	74,007	72,680	71,353	70,348	69,344	68,339	69,017	59,732	58,452	57,172	55,892	67,564
29	Accum. Deferred Income Taxes														
30	TOTAL OTHER ASSETS	105,475	104,148	102,821	101,494	100,167	99,162	98,158	97,153	97,831	88,546	87,266	85,986	84,706	96,378
31															
32	TOTAL ASSETS	\$ 71,918,103	\$ 71,689,892	\$ 71,931,506	\$ 71,954,970	\$ 72,191,254	\$ 72,822,751	\$ 72,828,128	\$ 72,920,001	\$ 73,103,078	\$ 73,125,613	\$ 73,398,673	\$ 73,485,566	\$ 73,545,849	\$ 72,685,798

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(7)	(8)
		Prior Year Ended 12/31/14	Adjustments	Adjusted Prior Year Ended 12/31/14	Test Year Ended 12/31/15	Adjustments	Adjusted Test Yr Ended 12/31/15	13 Month Average	Adjustments (1) (2)	Adjusted Average
EQUITY CAPITAL & LIABILITIES										
1	Common Stock Issued	\$ 300	\$ -	\$ 300	\$ 300		\$ 300	\$ 300		\$ 300
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	34,038,075	-	34,038,075	34,038,075		34,038,075	34,038,075		34,038,075
4	Retained Earnings	10,752,829	459,930	11,212,759	12,428,928	458,773	12,887,701	11,824,389	472,452	12,296,841
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	44,791,205	459,930	45,251,135	46,467,304	458,773	46,926,077	45,862,764	472,452	46,335,216
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	(4,306,111)	-	(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)		(4,306,111)
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(4,306,111)	-	(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)	-	(4,306,111)
15										
16	Accounts Payable	351,062	-	351,062	180,642		180,642	188,951		188,951
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	5,626,529	-	5,626,529	5,626,529		5,626,529	5,626,529		5,626,529
19	Customer Deposits	100,150	-	100,150	101,454		101,454	100,776		100,776
20	Accrued Taxes	747,640	-	747,640	781,209		781,209	841,104		841,104
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	16,406	-	16,406	20,280		20,280	18,053		18,053
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	6,841,786	-	6,841,786	6,710,114		6,710,114	6,775,413	-	6,775,413
27										
28	Advances for Construction	38,400	-	38,400	38,400		38,400	38,400		38,400
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30	Accum. Deferred ITC's	1,844	-	1,844	1,844		1,844	1,844		1,844
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	40,244	-	40,244	40,244		40,244	40,244	-	40,244
34										
35	Contributions in Aid of Construction	32,480,933	-	32,480,933	33,129,958		33,129,958	32,738,350	\$ 465,915	33,204,265
36	Less: Accum. Amortization of CIAC	(10,850,850)	-	(10,850,850)	(11,921,533)		(11,921,533)	(11,384,978)	\$ (24,288)	(11,409,266)
37										
38	Accumulated Deferred Income Taxes	2,920,896	(459,930)	2,460,966	3,425,873	(458,773)	2,967,100	2,960,116	(459,837)	2,500,279
39										
40	Total Equity Capital and Liabilities	\$ 71,918,103	\$ -	\$ 71,918,103	\$ 73,545,849	\$ -	\$ 73,545,849	\$ 72,685,798	\$ 454,243	\$ 73,140,041
41										
42	(1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)								\$ 441,627	
43	(2) To removed certain deferred taxes - ADIT NOLS		(459,930)			(458,773)			(459,837)	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EQUITY CAPITAL & LIABILITIES	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Common Stock Issued	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
2	Preferred Stock Issued														
3	Additional Paid in Capital	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075	34,038,075
4	Retained Earnings	10,752,829	10,904,156	11,041,741	11,086,847	11,397,487	11,771,708	11,870,240	12,138,688	12,338,359	12,389,168	12,665,267	12,931,656	12,428,928	11,824,389
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	44,791,205	44,942,531	45,080,117	45,125,222	45,435,863	45,810,084	45,908,616	46,177,064	46,376,734	46,427,543	46,703,643	46,970,032	46,467,304	45,862,764
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)	(4,306,111)
15															
16	Accounts Payable	351,062	148,885	224,619	195,437	125,358	265,540	183,358	179,290	162,005	144,935	149,450	145,780	180,642	188,951
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529	5,626,529
19	Customer Deposits	100,150	100,415	101,399	101,838	100,442	100,006	99,802	99,640	99,371	100,440	102,990	102,137	101,454	100,776
20	Accrued Taxes	747,640	647,964	712,199	778,429	845,422	911,959	978,899	868,151	934,170	982,372	1,048,975	696,959	781,209	841,104
21	Current Portion Long Term Debt														
22	Accrued Interest	16,406	16,793	16,319	16,735	17,141	17,545	17,926	18,314	18,701	19,118	19,505	19,901	20,280	18,053
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	6,841,786	6,540,586	6,681,065	6,718,967	6,714,891	6,921,578	6,906,513	6,791,923	6,840,775	6,873,394	6,947,449	6,591,306	6,710,114	6,775,413
27															
28	Advances for Construction	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400	38,400
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244	40,244
34															
35	Contributions in Aid of Construction	32,480,933	32,491,265	32,543,625	32,572,554	32,590,995	32,730,659	32,741,753	32,768,943	32,792,724	32,821,354	32,833,622	33,100,168	33,129,958	32,738,350
36	Less: Accum. Amortization of CIAC	(10,850,850)	(10,939,520)	(11,028,295)	(11,117,131)	(11,206,005)	(11,295,167)	(11,384,352)	(11,473,593)	(11,562,884)	(11,652,231)	(11,741,607)	(11,831,539)	(11,921,533)	(11,384,978)
37															
38	Accumulated Deferred Income Taxes	2,920,896	2,920,897	2,920,861	2,921,224	2,921,377	2,921,464	2,921,465	2,921,532	2,921,596	2,921,419	2,921,433	2,921,466	3,425,873	2,960,116
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 71,918,103	\$ 71,689,892	\$ 71,931,506	\$ 71,954,970	\$ 72,191,254	\$ 72,822,751	\$ 72,828,128	\$ 72,920,001	\$ 73,103,078	\$ 73,125,613	\$ 73,398,673	\$ 73,485,566	\$ 73,545,849	\$ 72,685,798

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 5,463,208	\$ 21,404 (A)	\$ 5,484,612	\$ 41,730 (A)	\$ 5,526,342	B-4, B-3
2							
3	Operation & Maintenance	2,104,172	139,915 (B)	2,244,087	(B)	2,244,087	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	991,893	(23,748) (C)	968,146	(C)	968,146	B-13, B-3
6							
7	Amortization	(1,545)	1,545 (D)	-	(D)	-	
8							
9	Taxes Other Than Income	628,707	(63,833) (E)	564,874	1,878 (E)	566,752	B-15, B-3
10							
11	Provision for Income Taxes	379,671	77,804 (F)	457,475	14,996 (F)	472,471	C-1, B-3
12							
13	OPERATING EXPENSES	4,102,898	131,684	4,234,582	16,874	4,251,456	
14							
15	NET OPERATING INCOME	\$ 1,360,310	\$ (110,280)	\$ 1,250,030	\$ 24,856	\$ 1,274,886	
16							
17							
18	RATE BASE	\$ 22,374,269	\$ (5,420,997)	\$ 16,953,272		\$ 16,953,272	
19							
20							
21	RATE OF RETURN	6.08 %		7.37 %		7.52%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 2,320,097	\$ (14,408) (A)	\$ 2,305,689	\$ 542,544 (A)	\$ 2,848,232	B-4, B-3
2							
3	Operation & Maintenance	759,720	81,265 (B)	840,985	(B)	840,985	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	216,180	405,400 (C)	621,580	(C)	621,580	B-14, B-3
6							
7	Amortization	-	(D)	-	(D)	-	
8							
9	Taxes Other Than Income	222,627	128,036 (E)	350,663	24,414 (E)	375,077	B-15, B-3
10							
11	Provision for Income Taxes	191,404	(112,938) (F)	78,466	194,972 (F)	273,438	C-1, B-3
12							
13	OPERATING EXPENSES	1,389,931	501,763	1,891,694	219,386	2,111,080	
14							
15	NET OPERATING INCOME	\$ 930,166	\$ (516,171)	\$ 413,995	\$ 323,158	\$ 737,152	
16							
17							
18	RATE BASE	\$ 3,035,305	\$ 6,767,243	\$ 9,802,548		\$ 9,802,548	
19							
20							
21	RATE OF RETURN	30.64 %		4.22 %		7.52%	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 3
 Docket No.: 160101 - WS
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>(1) Miscellaneous Service Revenues</u>		
3	Total Revenues per B4 prior to adjustments	5,463,208	2,320,097
4	To reclass Connection Meter Fee to CIAC	(36,320)	(12,171)
5	To reclass non utility income (sales tax collection) per B-4	(15)	
6	To remove Accrued Revenues per B4	(49,467)	(10,524)
7	Adjustment to Test Year Revenues	\$ (85,802)	\$ (22,695)
8	Test Year Adjusted Revenues prior to Annualizing Revenues	5,377,406	2,297,402
9			
10	<u>(2) Annualized Revenue</u>		
11	Annualized water/sewer revenues per Schedule E-2	5,484,612	2,305,689
12	Test Year water/sewer revenues per above	5,377,406	2,297,402
13	Adjustment required	\$ 107,206	\$ 8,287
14			
15	<u>(3) Revenue Increase</u>		
16	Increase in revenue required by the Utility to realize a	41,730	542,544
17	7.52% % rate of return	\$ 41,730	\$ 542,544
18			
19	Total Adjustments to Revenues	\$ 63,134	\$ 528,136
20	(B) Adjustments to Operations & Maintenance Expenses		
21	<u>(1) 666/766 Amortization of rate case expense per Schedule B-10</u>	62,576	19,353
22			
23	<u>(2) 618/718 Chemical Expense</u>		
24	Adjustment to chemical exp based on purchase and unit cost detail	(33,110)	24,494
25			
26	<u>(3) Pro Forma Adjustment to Expenses</u>		
27	(a) Annualize 2015 wage increase		
28	601/701 Salaries - Employees	4,705	1,455
29	603/703 Salaries - Officers	270	84
30	604/704 Employee Benefits	1,940	600
31	(b) Record 2016 wage increase		
32	601/701 Salaries - Employees	18,961	5,864
33	603/703 Salaries - Officers	1,089	337
34	604/704 Employee Benefits	7,816	2,417
35	(c) Record Impacts of Additional Employees and Employee Promotions		
36	601/701 Salaries	45,486	14,066
37	604/704 Employee Benefits	14,509	4,487
38	650/750 Transportation Expense	1,464	453
39	615/715 Purchased Power	14,209	7,657
40			
41	Total Adjustment required to O&M Expenses	\$ 139,915	\$ 81,265
42	(C) Adjustments to Depreciation Expense		
43	<u>(1) 340.5/390.7 To Correct for Project Phoenix</u>	(23,171)	(7,165)
44		\$ (23,171)	\$ (7,165)
45	<u>(2) Depreciation expense allocations for common plant between systems</u>		
46	340.5 / 390.7 Office Furniture & Equipment	(48,621)	48,621
47	341.5 / 391.7 Transportation	(19,312)	19,312
48	Total Restatement of Depreciation Exp Allocations	\$ (67,933)	\$ 67,933
49			

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 3
 Docket No.: 160101 - WS
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	<u>(3) Annualize depreciation expense for plant additions during TY</u>		
2	304/354 Structures & Improvements	1,986	204
3	307 Wells & Springs	46	
4	309 Supply Mains	59	
5	311/371 Pumping Equipment	1,615	1,328
6	320/380 Treatment Equipment	569	20,267
7	330 Distribution Reservoirs	156	
8	360 Force Mains		29
9	331/361 Mains	1,480	508
10	333/363 Services	1,063	81
11	366 Reuse Services		512
12	334/367 Meters	2,876	513
13	335 Hydrants	213	
14	336 Backflow Devices	505	
15	375 Reuse T&D System		141
16	381 Plant Sewers		129
17	340/390 Ofc Furniture	2,471	244
18	341/391 Transportation Equipment	7,386	818
19	342/392 Stores Equipment	75	30
20	343/393 Tools, Shop & Garage Equipment	385	151
21	344/394 Lab Equipment	11	49
22	345/395 Power Operated Equipment	376	332
23	346 Communication Equipment	22	
24	Total Adjustment to Annualize Depreciation Expense	\$ 21,293	\$ 25,335
25			
26	<u>(4) Commission Ordered Adjustment</u>		
27	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertently not made to		
28	books prior to test year		
29	Entry to books expected to be completed upon confirmation and verification with staff		
30	See Schedules B-13 and B-14 for detail (net of amortization)	\$ (33,446)	\$ 381,774
31			
32	<u>(5) Depreciation expense related to Pro Forma plant additions</u>		
33	331.4 Oswalt Road - Utility Relocations	2,326	
34	348.5/398.7 SCADA System	42,300	4,700
35	320.3 TTHM & HAA5 Study	3,083	
36	331.4/361.2 US 27 North - Utility Relocations	26,514	11,630
37	375.6 US 27 North - Utility Relocations (Reuse Main)		4,781
38	380.4 Sludge Dewatering Equipment		13,611
39	380.4 Lake Grove WWTP - Splitter Box Replacement		4,667
40	340.5/390.7 GIS Mapping	19,190	5,935
41	341.5/391.7 Vehicle Replacements	22,340	6,909
42	341.5/391.7 C4500 Kodiak Truck Upgrade	1,472	455
43	Total Depr Expense - Pro Forma Plant additions	\$ 117,224	\$ 52,688
44	<u>(6) Adjust depreciation expense for retirements related to Pro Forma additions</u>		
45	331.4 Oswalt Road - Utility Relocations	(1,744)	
46	331.4/361.2 US 27 North - Utility Relocations	(19,216)	(8,428)
47	375.6 US 27 North - Utility Relocations (Reuse Main)		(3,465)
48	380.4 Lake Grove WWTP - Splitter Box Replacement		(3,500)
49	341.5/391.7 Vehicle Replacements	(16,755)	(5,182)
50		(37,715)	(20,575)

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 3
 Docket No.: 160101 - WS
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense - Nonused & Useful		
2	Net of Amortization		(94,589)
3			
4	Total Adjustment to Depreciation Exp, Net of Amortization	\$ (23,748)	\$ 405,400
5			
6	(D) Remove Amortization Expense	\$ 1,545	
7			
8	(E) Adjustments to Taxes Other Than Income		
9	<u>(1) Adjust Payroll Taxes for salary annualization / increase / employment changes</u>		
10	(a) Annualize 2015 wage increase	381	118
11	(b) Record 2016 wage increase	1,534	474
12	(c) Record Impacts of Additional Employees and Employee Promotions	3,480	1,076
13		5,394	1,668
14	<u>(2) Regulatory Assessment Fees</u>		
15	(a) To adjust test year RAF's for test year revenue adjustments	21,404	(14,408)
16	RAF rate	0.045	0.045
17	RAF Adjustment Required for Annualized Revenues	\$ 963	\$ (648)
18	<u>(3) Ad Valorem Taxes</u>		
19	(a) Adjust allocation based on Net Plant	(3,198)	3,198
20			
21	(b) Total Net Plant Additions	(4,346,704)	8,033,830
22	Millage rate	15.4121	15.4121
23		\$ (66,992)	\$ 123,818
24	Total increase in ad valorem taxes	\$ (70,190)	\$ 127,016
25			
26	<u>(4) To adjust RAF's for requested revenues</u>		
27	Total Revenue Increase Requested	\$ 41,730	\$ 542,544
28	RAF rate	0.045	0.045
29	Total RAF Adjustments due to Requested Increase	\$ 1,878	\$ 24,414
30			
31	Total Adjustment Taxes Other Than Income	\$ (61,955)	\$ 152,450
32	(F) Adjustments to Provision for Income Taxes		
33	<u>(1) Adjustment to reflect current income taxes for the test year</u>		
34	Income tax per books	\$ 379,671	\$ 191,404
35	Test Year income Tax per Schedule C-2	457,475	78,465
36	Adjustment to Reflect Current Income Taxes	\$ 77,804	\$ (112,939)
37			
38	<u>(2) Adj. to Income taxes for increase per C-2</u>	\$ 14,996	\$ 194,971
39			
40	Total Provision for income Taxes	\$ 472,471	\$ 273,438

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] or Projected []

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	4,952,547	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	306,577	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	56,047	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	1,908,075
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	209,815
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	2,681
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	49,467	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	10,524
16	TOTAL WATER SALES	<u>5,364,639</u>	TOTAL SEWER SALES	<u>2,131,095</u>
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	699	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	97,870	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	21,244
25			541 Measured Re-Use Revenues	167,757
26				
27	TOTAL OTHER WATER REVENUES	<u>98,569</u>	TOTAL OTHER SEWER REVENUES	<u>189,002</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>5,463,208</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>2,320,097</u></u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: B-5

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

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

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Test Year	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees	53,122	43,172	42,421	53,281	50,768	53,968	59,200	54,133	47,234	52,831	54,039	63,153	627,322	\$ 69,151	696,473
2	603 Salaries & Wages - Officers, Etc.	2,776	2,851	2,786	2,908	2,871	2,875	3,697	2,224	2,832	2,896	7,074	249	36,039	1,360	37,399
3	604 Employee Pensions & Benefits	29,238	20,880	17,892	16,243	18,387	25,677	19,517	22,697	15,111	21,640	22,394	28,923	258,600	24,265	282,865
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	11,748	31,775	25,996	30,375	32,304	36,300	28,740	22,978	21,850	27,366	27,604	28,619	325,653	14,209	339,862
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	12,375	9,850	11,196	13,518	10,060	15,976	13,997	12,481	8,473	14,725	13,645	16,827	153,123	(33,110)	120,013
8	620 Materials & Supplies	12,918	10,141	14,693	17,643	11,525	30,937	11,639	17,118	15,683	13,380	26,865	11,387	193,930	-	193,930
9	631 Contractual Services - Engr.	-	-	458	-	-	-	-	519	(520)	-	-	-	457	-	457
10	632 Contractual Services - Acct.	2,207	2,243	2,393	2,243	2,250	2,251	2,675	2,682	2,663	2,665	3,167	3,180	30,619	-	30,619
11	633 Contractual Services - Legal	(321)	25	-	-	-	-	-	(1,064)	-	119	-	692	(549)	-	(549)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	1,061	10,367	5,961	2,592	2,848	3,110	1,880	3,930	2,354	661	2,825	1,181	38,771	-	38,771
14	636 Contractual Services - Other	3,335	3,747	5,775	9,052	7,420	4,713	5,826	5,142	5,143	6,263	7,310	6,578	70,306	-	70,306
15	641 Rental of Building/Real Prop.	70	69	73	73	76	76	78	79	78	78	78	157	985	-	985
16	642 Rental of Equipment	-	-	98	-	-	-	-	-	-	-	-	50	148	-	148
17	650 Transportation Expenses	3,198	3,524	3,572	4,698	5,159	4,377	4,356	4,091	3,710	4,451	3,968	3,702	48,806	1,464	50,270
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	7,611	6,695	7,652	7,822	7,720	7,738	7,740	7,764	7,707	8,235	8,056	8,070	92,810	-	92,810
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	250	455	253	958	1,128	2,217	2,674	610	2,181	3,992	6,835	(1,112)	20,441	-	20,441
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	62,576	62,576
24	667 Reg. Comm. Exp. - Other	(951)	62	58	55	172	481	60	58	-	690	19	606	1,311	-	1,311
25	670 Bad Debt Expense	1,555	1,917	1,651	1,424	1,174	740	394	2,571	1,068	1,853	2,377	2,209	18,932	-	18,932
26	675 Miscellaneous Expenses	14,210	9,820	17,490	16,062	9,615	18,138	11,297	16,983	12,395	20,620	19,150	20,689	186,469	-	186,469
27																
28	TOTAL	154,401	157,593	160,419	178,947	163,477	209,574	173,770	174,996	147,963	182,467	205,407	195,160	2,104,172	\$ 139,915	\$ 2,244,087

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commissi

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Historic [X] Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	16,428	13,351	13,118	16,477	15,700	16,689	18,307	16,740	14,607	16,338	16,711	19,530	\$ 193,995	\$ 21,385	\$ 215,380
2	703 Salaries & Wages - Officers, Etc.	858	882	862	899	888	889	1,143	688	876	896	2,188	77	11,145	420	11,565
3	704 Employee Pensions & Benefits	9,042	6,457	5,533	5,023	5,686	7,940	6,035	7,019	4,673	6,692	6,925	8,944	79,970	7,504	87,474
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	2,712	1,983	4,700	4,375	1,364	3,239	2,200	3,125	3,011	3,750	3,750	11,438	45,647	-	45,647
6	715 Purchased Power	25,221	9,620	18,027	12,543	20,488	9,748	14,360	13,790	11,955	13,725	12,992	13,018	175,488	7,657	183,145
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	993	1,824	1,749	1,094	(4)	1,114	1,780	1,010	1,340	858	1,422	1,356	14,535	24,494	39,028
9	720 Materials & Supplies	4,863	4,881	7,650	10,386	7,121	8,237	5,592	4,033	5,719	6,294	4,220	4,415	73,410	-	73,410
10	731 Contractual Services - Engr.	-	-	142	-	-	-	-	160	(161)	-	-	-	141	-	141
11	732 Contractual Services - Acct.	682	694	740	694	696	696	827	829	824	824	980	984	9,469	-	9,469
12	733 Contractual Services - Legal	(99)	8	-	-	-	-	-	(329)	-	37	-	214	(170)	-	(170)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	712	2,473	237	2,677	157	3,003	1,341	272	3,308	1,525	2,036	1,841	19,581	-	19,581
15	736 Contractual Services - Other	1,031	1,159	1,786	2,799	2,295	1,458	1,802	1,590	1,590	1,937	2,261	2,034	21,742	-	21,742
16	741 Rental of Building/Real Prop.	22	21	22	23	23	23	24	24	24	24	24	48	304	-	304
17	742 Rental of Equipment	-	-	30	-	-	-	-	-	-	-	-	15	46	-	46
18	750 Transportation Expenses	989	1,090	1,105	1,453	1,595	1,353	1,347	1,265	1,147	1,376	1,227	1,145	15,093	453	15,546
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	2,354	2,070	2,366	2,419	2,387	2,393	2,394	2,401	2,383	2,547	2,491	2,495	28,701	-	28,701
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	77	141	78	296	349	686	827	189	674	1,235	2,114	(344)	6,321	-	6,321
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	19,353	19,353
25	767 Reg. Comm. Exp. - Other	(294)	19	18	17	53	149	19	18	-	213	6	188	405	-	405
26	770 Bad Debt Expense	481	593	511	440	363	229	122	795	330	573	735	683	5,855	-	5,855
27	775 Miscellaneous Expenses	4,394	3,037	5,290	4,967	2,473	5,609	3,494	6,252	3,833	6,372	5,922	6,398	58,042	-	58,042
28																
29	TOTAL	\$ 70,466	\$ 50,302	\$ 63,964	\$ 66,581	\$ 61,635	\$ 63,456	\$ 61,613	\$ 59,872	\$ 56,134	\$ 65,216	\$ 66,003	\$ 74,479	\$ 759,720	\$ 81,265	\$ 840,985

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account No. and Name	Adjusted Prior TY	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY 12/31/15	\$ Difference	% Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 500,724	\$ 627,322	\$ 69,151	\$ 696,473	\$ 195,749	39.09 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	44,221	36,039	1,360	37,399	(6,822)	(15.43) %	Under benchmark
3	604 Employee Pensions & Benefits	127,666	258,600	24,265	282,865	155,200	121.57 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	395,219	325,653	14,209	339,862	(55,357)	(14.01) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	139,873	153,123	(33,110)	120,013	(19,860)	(14.20) %	Under benchmark
8	620 Materials & Supplies	65,807	193,930	-	193,930	128,123	194.69 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	1,504	457	-	457	(1,047)	(69.59) %	Under benchmark
10	632 Contractual Services - Acct.	7,871	30,619	-	30,619	22,748	289.02 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	5,280	(549)	-	(549)	(5,830)	(110.41) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	27,185	38,771	-	38,771	11,586	42.62 %	Triennial sampling in LUSI Four Lakes and Lake Saunders
14	636 Contractual Services - Other	143,756	70,306	-	70,306	(73,450)	(51.09) %	Under benchmark
15	641 Rental of Building/Real Prop.	-	985	-	985	985	100.00 %	Easement payment
16	642 Rental of Equipment	10	148	-	148	138	1,412.20 %	De minimus amount
17	650 Transportation Expenses	85,857	48,806	1,464	50,270	(35,587)	(41.45) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	92,810	-	92,810	92,810	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	81,172	20,441	-	20,441	(60,732)	(74.82) %	Under benchmark
22	660 Advertising Expense	192	-	-	-	(192)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	124,314	-	62,576	62,576	(61,737)	(49.66) %	
24	667 Reg. Comm. Exp. - Other	914	1,311	-	1,311	396	43.33 %	De minimus amount
25	670 Bad Debt Expense	47,085	18,932	-	18,932	(28,153)	(59.79) %	Under benchmark
26	675 Miscellaneous Expenses	281,569	186,469	-	186,469	(95,100)	(33.77) %	Under benchmark
27		-	-	-	-	-	%	
28	TOTAL	\$ 2,080,220	\$ 2,104,172	\$ 139,915	\$ 2,244,087	\$ 163,867	7.88 %	
29	Less: 666 Reg Comm Exp	(124,314)	-	(62,576)	(62,576)	61,737	n/a	
30	Adjusted Total	\$ 1,955,906	\$ 2,104,172	\$ 77,339	\$ 2,181,510	\$ 225,605	11.53 %	
31								
32	Total Customers (ERC's)	9,188.8			11,739.9	2,551	27.76 %	
33								
34	Consumer Price Index - U	221.087			237.017	15.93	7.21 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.2776		
37	Increase in CPI					1.0721		
38								
39						1.3697		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account No. and Name	Adjusted Prior TY	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY 12/31/15	Difference \$	Difference %	Explanation
1	701 Salaries & Wages - Employees	165,212	\$ 193,995	\$ 21,385	\$ 215,380	\$ 50,168	30.37 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	14,591	11,145	420	11,565	(3,026)	(20.74) %	Under benchmark
3	704 Employee Pensions & Benefits	42,123	79,970	7,504	87,474	45,351	107.66 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	22,905	45,647	-	45,647	22,742	99.29 %	Increase in the volume of sludge dewatered and hauled away for disposal.
6	715 Purchased Power	228,313	175,488	7,657	183,145	(45,168)	(19.78) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	34,777	14,535	24,494	39,028	4,251	12.22 %	Increase in chlorine used for disinfection to meet reuse requirements.
9	720 Materials & Supplies	21,997	73,410	-	73,410	51,413	233.72 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	497	141	-	141	(355)	(71.53) %	Under benchmark
11	732 Contractual Services - Acct.	2,597	9,469	-	9,469	6,872	264.60 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	1,743	(170)	-	(170)	(1,913)	(109.75) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	8,671	19,581	-	19,581	10,910	125.83 %	Additional testing required to meet reuse quality limits and per operating permit
15	736 Contractual Services - Other	47,431	21,742	-	21,742	(25,689)	(54.16) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	304	-	304	304	100.00 %	De minimus amount
17	742 Rental of Equipment	3	46	-	46	43	1,422.94 %	De minimus amount
18	750 Transportation Expenses	28,327	15,093	453	15,546	(12,781)	(45.12) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	28,701	-	28,701	28,701	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	26,782	6,321	-	6,321	(20,461)	(76.40) %	Under benchmark
23	760 Advertising Expense	63	-	-	-	(63)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	41,017	-	19,353	19,353	(21,664)	(52.82) %	
25	767 Reg. Comm. Exp. - Other	302	405	-	405	103	34.21 %	De minimus amount
26	770 Bad Debt Expense	15,505	5,855	-	5,855	(9,650)	(62.24) %	Under benchmark
27	775 Miscellaneous Expenses	78,093	58,042	-	58,042	(20,051)	(25.68) %	Under benchmark
28								
29	TOTAL	\$ 780,949	\$ 759,720	\$ 81,265	\$ 840,985	\$ 60,035	7.69 %	
30	Less: 766 Reg Comm Exp	(41,017)	-	(19,353)	(19,353)	21,664	n/a	
31	Adjusted Total	\$ 739,932	\$ 759,720	\$ 61,912	\$ 821,632	\$ 81,699	11.04	
32								
33	Total Customers (ERC's)	3,031.8			3,630.8	599	19.76 %	
34								
35	Consumer Price Index - U	221.087			237.017	15.93	7.21 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.1976		
38	Increase in CPI					1.0721		
39								
40						1.2839		

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

Schedule: B-9
 Page 1 of 1
 Preparer: Deborah Swain

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 36	various legal issues
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 2,514	underground utility location notifications
3	Other Outside Services	City of Groveland	\$ 4,900	retention of a consultant to oversee the south Lake Co. water supply and infrastructure studies per CUP.
4	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
5	Engineering	Thomas L. Knight PE	\$ 600	various engineering services
6	Other Outside Services	The Avanti Group	\$ 3,833	flow meter calibration & repair
7	Other Outside Services	MNP, LLP	\$ 2,750	development of forecasts
			<u>\$ 14,723</u>	

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

Schedule: B-10
 Page 1 of 1
 Preparer: Deborah Swain

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	262.72	94,578	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	87.57	31,526	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	218.93	43,786	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	273.66	41,049	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	13.14	1,708	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	131.36	19,704	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	87.57	21,455	Consolidated Rates
8	Guastella Associates	Gary White	200.00	65.68	13,136	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,970	Filing Fee
10	Water Service Corp.	Other staff			4,377	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				2,956	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp.				6,240	Travel, Notices, and other
14					16,420	Fed Ex & other misc.
15						
16	Estimate Through				\$ 298,904	
17						
18						
19	[] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27		(A)	(B)	(C)		
28		Water	Wastewater	Total		
29	Prior unamortized rate case expenses	\$ 22,008	\$ 6,806	\$ 28,814		
30	Current rate case expense	228,298	70,606	298,904		
31	Total projected rate case expense	250,306	77,412	327,718		
32	Annual Amortization	\$ 62,576	\$ 19,353	\$ 81,929		
33						
34	Method of allocation between systems:					
35	ERCs	11,739.90	3,630.80	15,370.70		
36	Percent of ERCs	76.38%	23.62%	100%		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: B-11
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Lake Utility Services does not have any deferred maintenance projects that are greater than 2% of test year revenue.				
2					
3	The following deferred maintenance projects are recurring projects being amortized or are fully amortized:				
4	Water Tank Maintenance and Repair	Q1 2011	\$ 4,412	60 months	\$ 882
5	Engineering Fees	Q2 2011	\$ 13,260	60 months	\$ 2,652
6	Hydro Tank Inspection	Q2 2013	\$ 6,750	60 months	\$ 1,350
7	Tank Maintenance and Repair	Q2 2013	\$ 28,350	144 months	\$ 2,363
8	CUP Renewal	Q3 2014	\$ 43,859	120 months	\$ 4,356
9	Knight Engineering Consultants	Q3 2014	\$ 2,100	60 months	\$ 420
10	LUSI N. & LUSI S. WTP's - 4 GSTs @ \$1,500 each	Q1 2016	\$ 6,000	60 months	
11	LUSI N., L. Saunders, Four Lakes - 6 Hydro Tanks @ \$2,100 each	Q1 2016	\$ 12,600	60 months	
12			<u>\$ 117,331</u>		<u>\$ 12,023</u>

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule B-12

Page 1 of 13

Preparer: John Hoy

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	75.88% Water	24.12% Sewer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.39%	94.61%	100.00%	ERC	\$16,725	\$293,810	\$310,535	\$12,690	\$4,035
3	408	Taxes Other than Income	5.36%	94.64%	100.00%	ERC	2,650	46,800	49,450	2,011	639
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
7	427	Interest Expense	5.36%	94.64%	100.00%	ERC	(223)	(3,933)	(4,155)	(169)	(54)
8	601/701/603/703	Salaries	5.36%	94.64%	100.00%	ERC	18,934	334,409	353,343	14,366	4,567
9	604/704	Employee Benefits	5.36%	94.64%	100.00%	ERC	37,720	666,226	703,946	28,621	9,100
10	620/720	Materials and Supplies	5.36%	94.64%	100.00%	ERC	4,771	84,267	89,038	3,620	1,151
11	632/732	Contractual Services - Accounting	5.36%	94.64%	100.00%	ERC	2,889	51,028	53,917	2,192	697
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.36%	94.64%	100.00%	ERC	4,532	80,052	84,584	3,439	1,093
14	641	Rent Expense	5.36%	94.64%	100.00%	ERC	91	1,613	1,704	69	22
15	650/750	Transportation Expenses	5.36%	94.64%	100.00%	ERC	57	1,003	1,060	43	14
16	659/759	Insurance - General Liability	5.36%	94.64%	100.00%	ERC	9,964	175,996	185,960	7,561	2,404
17	659/759	Other Insurance	5.36%	94.64%	100.00%	ERC	327	5,774	6,101	248	79
18	670/770	Bad Debt Expense	5.36%	94.64%	100.00%	ERC	55	963	1,017	41	13
19	675/775	Miscellaneous Expenses	5.36%	94.64%	100.00%	ERC	6,193	109,384	115,577	4,699	1,494
							<u>\$104,685</u>	<u>\$1,847,392</u>	<u>\$1,952,077</u>	<u>\$79,431</u>	<u>\$25,254</u>
Water Service Corp. Allocated State Expenses:											
23											
24	403	Depreciation Expenses	23.79%	76.21%	100.00%	ERC	\$8,630	\$27,644	\$36,275	\$6,548	\$2,082
25	408	Taxes Other than Income	22.71%	77.29%	100.00%	ERC	7,986	27,187	35,173	6,060	1,927
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	22.75%	77.25%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	22.96%	77.04%	100.00%	ERC	10,532	35,348	45,880	7,991	2,541
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	22.67%	77.33%	100.00%	ERC	55	187	242	42	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	12.79%	87.21%	100.00%	ERC	384	2,616	3,000	291	93
35	636/736	Contractual Services - Other	13.07%	86.93%	100.00%	ERC	538	3,577	4,115	408	130
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	22.67%	77.33%	100.00%	ERC	4,130	14,092	18,222	3,134	996
38	667/767	Reg. Commission Exp. - Other	22.67%	77.33%	100.00%	ERC	(1,245)	(4,250)	(5,495)	(945)	(300)
39	675/775	Miscellaneous Expenses	22.67%	77.33%	100.00%	ERC	1,989	6,788	8,777	1,510	480
							<u>\$33,000</u>	<u>\$113,193</u>	<u>\$146,193</u>	<u>\$25,039</u>	<u>\$7,961</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Historical [] Final [x]

Historical [x] Projected []

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

Schedule B-12

Page 2 of 13

Preparer: John Hoy

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated					
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending February 28, 2015		LUSI Allocation Percentage			
							Lake Utility Services	Other Companies/ Systems	Total	75.73% Water	24.27% Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1												
2	403	Depreciation Expense	5.36%	94.64%	100.00%	ERC	\$16,838	\$297,032	\$313,870	\$12,752	\$4,086	
3	408	Taxes Other than Income	5.34%	94.66%	100.00%	ERC	2,591	45,972	48,563	1,963	629	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
7	427	Interest Expense	5.34%	94.66%	100.00%	ERC	123	2,177	2,300	93	30	
8	601/701/603/703	Salaries	5.34%	94.66%	100.00%	ERC	18,192	322,718	340,910	13,777	4,414	
9	604/704	Employee Benefits	5.34%	94.66%	100.00%	ERC	27,337	484,956	512,294	20,703	6,634	
10	620/720	Materials and Supplies	5.34%	94.66%	100.00%	ERC	3,187	56,533	59,719	2,413	773	
11	632/732	Contractual Services - Accounting	5.34%	94.66%	100.00%	ERC	2,936	52,091	55,028	2,224	713	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	636/736	Contractual Services - Other	5.34%	94.66%	100.00%	ERC	4,414	78,308	82,722	3,343	1,071	
14	641	Rent Expense	5.34%	94.66%	100.00%	ERC	91	1,613	1,704	69	22	
15	650/750	Transportation Expenses	5.33%	94.67%	100.00%	ERC	14	243	257	10	3	
16	659/759	Insurance - General Liability	5.34%	94.66%	100.00%	ERC	8,766	155,501	164,266	6,638	2,127	
17	659/759	Other Insurance	5.34%	94.66%	100.00%	ERC	595	10,557	11,152	451	144	
18	670/770	Bad Debt Expense	5.34%	94.66%	100.00%	ERC	(46)	(807)	(852)	(34)	(11)	
19	675/775	Miscellaneous Expenses	5.34%	94.66%	100.00%	ERC	7,220	128,087	135,308	5,468	1,752	
							<u>\$92,258</u>	<u>\$1,634,981</u>	<u>\$1,727,240</u>	<u>\$69,870</u>	<u>\$22,388</u>	
<u>Water Service Corp. Allocated State Expenses:</u>												
24	403	Depreciation Expenses	24.74%	75.26%	100.00%	ERC	\$5,117	\$15,568	\$20,685	\$3,875	\$1,242	
25	408	Taxes Other than Income	22.84%	77.16%	100.00%	ERC	5,710	19,291	25,001	4,325	1,386	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
28	427	Interest Expense	22.56%	77.44%	100.00%	ERC	1	4	5	1	0	
29	601/701/603/703	Salaries	23.06%	76.94%	100.00%	ERC	10,956	36,555	47,511	8,297	2,659	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
31	620/720	Materials and Supplies	22.76%	77.24%	100.00%	ERC	188	637	824	142	46	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
33	633/733	Contractual Services - Legal	23.06%	76.94%	100.00%	ERC	32	108	140	24	8	
34	635	Testing Expense	12.92%	87.08%	100.00%	ERC	(388)	(2,612)	(3,000)	(294)	(94)	
35	636/736	Contractual Services - Other	12.32%	87.68%	100.00%	ERC	(464)	(3,305)	(3,770)	(352)	(113)	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
37	650/750	Transportation Expense	22.77%	77.23%	100.00%	ERC	4,543	15,411	19,954	3,441	1,102	
38	667/767	Reg. Commission Exp. - Other	22.77%	77.23%	100.00%	ERC	(24)	(81)	(105)	(18)	(6)	
39	675/775	Miscellaneous Expenses	22.98%	77.02%	100.00%	ERC	1,931	6,473	8,405	1,463	469	
							<u>\$27,603</u>	<u>\$88,048</u>	<u>\$115,651</u>	<u>\$20,904</u>	<u>\$6,698</u>	
<u>Water Service Corp. Allocated UI Expenses:</u>												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0	
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule B-12

Page 3 of 13

Preparer: John Hoy

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage		
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.03% Water	23.97% Sewer	
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
Historical Month Ending March 31, 2015												
Water Service Corp. Allocated Expenses:												
1												
2	403	Depreciation Expense	5.44%	94.56%	100.00%	ERC	\$17,185	\$298,557	\$315,743	\$13,065	\$4,120	
3	408	Taxes Other than Income	5.41%	94.59%	100.00%	ERC	2,239	39,116	41,354	1,702	537	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
6	420	Interest During Construction	5.34%	94.66%	100.00%	ERC	(0)	(2)	(2)	(0)	(0)	
7	427	Interest Expense	-15698.13%	15798.13%	100.00%	ERC	4,705	(4,735)	(30)	3,577	1,128	
8	601/701/603/703	Salaries	5.41%	94.59%	100.00%	ERC	19,739	344,887	364,627	15,007	4,732	
9	604/704	Employee Benefits	5.41%	94.59%	100.00%	ERC	23,387	408,625	432,013	17,781	5,607	
10	620/720	Materials and Supplies	5.41%	94.59%	100.00%	ERC	3,927	68,606	72,533	2,985	941	
11	632/732	Contractual Services - Accounting	5.41%	94.59%	100.00%	ERC	3,133	54,745	57,879	2,382	751	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	636/736	Contractual Services - Other	5.41%	94.59%	100.00%	ERC	6,596	115,243	121,839	5,015	1,581	
14	641	Rent Expense	5.41%	94.59%	100.00%	ERC	95	1,660	1,755	72	23	
15	650/750	Transportation Expenses	5.41%	94.59%	100.00%	ERC	11	197	208	9	3	
16	659/759	Insurance - General Liability	5.41%	94.59%	100.00%	ERC	10,018	175,041	185,059	7,617	2,402	
17	659/759	Other Insurance	5.41%	94.59%	100.00%	ERC	331	5,778	6,109	251	79	
18	670/770	Bad Debt Expense	5.41%	94.59%	100.00%	ERC	124	2,160	2,284	94	30	
19	675/775	Miscellaneous Expenses	5.41%	94.59%	100.00%	ERC	11,354	198,368	209,722	8,632	2,722	
20							<u>\$102,844</u>	<u>\$1,708,249</u>	<u>\$1,811,093</u>	<u>\$78,189</u>	<u>\$24,655</u>	
21												
22	Water Service Corp. Allocated State Expenses											
23												
24	403	Depreciation Expenses	23.41%	76.59%	100.00%	ERC	\$26,943	\$88,156	\$115,099	\$20,484	\$6,459	
25	408	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	5,227	17,399	22,626	3,974	1,253	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
28	427	Interest Expense	22.94%	77.06%	100.00%	ERC	1	4	5	1	0	
29	601/701/603/703	Salaries	23.34%	76.66%	100.00%	ERC	12,117	39,790	51,907	9,212	2,905	
30	604/704	Employee Benefits	23.06%	76.94%	100.00%	ERC	38	127	165	29	9	
31	620/720	Materials and Supplies	23.05%	76.95%	100.00%	ERC	96	321	418	73	23	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
35	636/736	Contractual Services - Other	23.05%	76.95%	100.00%	ERC	724	2,416	3,140	550	174	
36	642/742	Rental of Equipment	23.05%	76.95%	100.00%	ERC	128	428	556	97	31	
37	650/750	Transportation Expense	23.05%	76.95%	100.00%	ERC	4,665	15,576	20,241	3,547	1,118	
38	667/767	Reg. Commission Exp. - Other	23.05%	76.95%	100.00%	ERC	76	254	331	58	18	
39	675/775	Miscellaneous Expenses	23.05%	76.95%	100.00%	ERC	2,151	7,180	9,331	1,635	516	
40							<u>\$52,166</u>	<u>\$171,651</u>	<u>\$223,818</u>	<u>\$39,661</u>	<u>\$12,506</u>	
41												
42	Water Service Corp. Allocated UI Expenses											
43												
44	427	Interest Expense	5.98%	94.02%	100.00%	Unallocated Rate Base	\$175,773	\$2,764,104	\$2,939,877	\$133,635	\$42,138	
45							<u>\$175,773</u>	<u>\$2,764,104</u>	<u>\$2,939,877</u>	<u>\$133,635</u>	<u>\$42,138</u>	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Preparer: John Hoy

Historical [x] Final []

Historical [x] Projected []

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

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending April 30, 2015			76.04% Water	23.96% Sewer
							Lake Utility Services	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	5.47%	94.53%	100.00%	ERC	\$19,153	\$330,867	\$350,020	\$14,564	\$4,589
3	408	Taxes Other than Income	5.45%	94.55%	100.00%	ERC	1,988	34,512	36,500	1,512	476
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.45%	94.55%	100.00%	ERC	(43)	(748)	(791)	(33)	(10)
7	427	Interest Expense	5.45%	94.55%	100.00%	ERC	75	1,299	1,374	57	18
8	601/701/603/703	Salaries	5.45%	94.55%	100.00%	ERC	21,598	374,967	396,564	16,423	5,174
9	604/704	Employee Benefits	5.45%	94.55%	100.00%	ERC	21,196	367,986	389,182	16,118	5,078
10	620/720	Materials and Supplies	5.45%	94.55%	100.00%	ERC	4,053	70,370	74,423	3,082	971
11	632/732	Contractual Services - Accounting	5.45%	94.55%	100.00%	ERC	2,936	50,980	53,917	2,233	703
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	6,142	106,630	112,772	4,670	1,471
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	96	1,659	1,755	73	23
15	650/750	Transportation Expenses	5.44%	94.56%	100.00%	ERC	17	303	320	13	4
16	659/759	Insurance - General Liability	5.45%	94.55%	100.00%	ERC	10,240	177,785	188,025	7,787	2,453
17	659/759	Other Insurance	5.45%	94.55%	100.00%	ERC	1,254	21,777	23,032	954	301
18	670/770	Bad Debt Expense	5.45%	94.55%	100.00%	ERC	109	1,897	2,006	83	26
19	675/775	Miscellaneous Expenses	5.45%	94.55%	100.00%	ERC	8,918	154,821	163,738	6,781	2,136
							\$97,732	\$1,695,105	\$1,792,837	\$74,318	\$23,414
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	24.79%	75.21%	100.00%	ERC	\$6,067	\$18,403	\$24,470	\$4,613	\$1,453
25	408	Taxes Other than Income	23.16%	76.84%	100.00%	ERC	5,416	17,970	23,386	4,118	1,297
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	(1,040)	(3,460)	(4,500)	(791)	(249)
28	427	Interest Expense	22.98%	77.02%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.40%	76.60%	100.00%	ERC	11,267	36,891	48,158	8,568	2,699
30	604/704	Employee Benefits	23.10%	76.90%	100.00%	ERC	70	235	305	54	17
31	620/720	Materials and Supplies	24.67%	75.33%	100.00%	ERC	120	366	486	91	29
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.10%	76.90%	100.00%	ERC	570	1,897	2,467	433	137
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.10%	76.90%	100.00%	ERC	6,133	20,415	26,547	4,664	1,469
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	675/775	Miscellaneous Expenses	23.20%	76.80%	100.00%	ERC	6,661	22,045	28,706	5,065	1,596
							\$35,265	\$114,764	\$150,029	\$26,817	\$8,449
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
							\$0	\$0	\$0	\$0	\$0

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule B-12

Page 5 of 13

Preparer: John Hoy

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
Historical Month Ending May 31, 2015											
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$17,510	\$301,272	\$318,782	\$13,314	\$4,196
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,776	30,730	32,506	1,351	426
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(44)	(758)	(802)	(33)	(11)
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	(7)	(117)	(124)	(5)	(2)
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	19,495	337,248	356,743	14,823	4,672
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	23,950	414,322	438,272	18,211	5,739
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,575	61,837	65,412	2,718	857
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	2,946	50,970	53,917	2,240	706
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	5,940	102,766	108,706	4,517	1,424
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	99	1,718	1,817	76	24
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	40	696	736	31	10
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,107	174,852	184,959	7,685	2,422
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	1,477	25,549	27,026	1,123	354
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	1,320	1,396	58	18
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	6,069	104,994	111,063	4,615	1,454
20							<u>\$93,011</u>	<u>\$1,607,398</u>	<u>\$1,700,410</u>	<u>\$70,722</u>	<u>\$22,289</u>
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	24.86%	75.14%	100.00%	ERC	\$6,113	\$18,478	\$24,591	\$4,648	\$1,465
25	408	Taxes Other than Income	23.21%	76.79%	100.00%	ERC	4,757	15,742	20,499	3,617	1,140
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.14%	76.86%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.47%	76.53%	100.00%	ERC	12,156	39,639	51,795	9,243	2,913
30	604/704	Employee Benefits	23.17%	76.83%	100.00%	ERC	123	407	530	93	29
31	620/720	Materials and Supplies	24.87%	75.13%	100.00%	ERC	111	336	447	85	27
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.17%	76.83%	100.00%	ERC	53	177	230	41	13
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.17%	76.83%	100.00%	ERC	6,714	22,260	28,974	5,105	1,609
38	667/767	Reg. Commission Exp. - Other	23.17%	76.83%	100.00%	ERC	225	747	972	171	54
39	675/775	Miscellaneous Expenses	23.13%	76.87%	100.00%	ERC	1,800	5,984	7,784	1,369	431
40							<u>\$32,054</u>	<u>\$103,774</u>	<u>\$135,828</u>	<u>\$24,373</u>	<u>\$7,681</u>
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule B-12

Docket No.: 160101 - WS

Page 6 of 13

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
Historical Month Ending June 30, 2015											
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$16,452	\$282,953	\$299,405	\$12,510	\$3,942
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,821	31,493	33,314	1,384	436
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(78)	(1,352)	(1,430)	(59)	(19)
7	427	Interest Expense	-3315.65%	3415.65%	100.00%	ERC	4,742	(4,885)	(143)	3,606	1,136
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,048	346,804	366,852	15,245	4,803
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	33,617	581,531	615,148	25,563	8,054
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	4,356	75,353	79,709	3,312	1,044
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	2,947	50,970	53,917	2,241	706
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	5,861	101,394	107,256	4,457	1,404
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	99	1,718	1,817	76	24
15	650/750	Transportation Expenses	5.46%	94.54%	100.00%	ERC	50	872	923	38	12
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,131	175,253	185,384	7,704	2,427
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	2,903	50,212	53,115	2,207	695
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	69	1,201	1,270	53	17
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	7,761	134,251	142,011	5,901	1,859
							<u>\$110,780</u>	<u>\$1,827,768</u>	<u>\$1,938,548</u>	<u>\$84,239</u>	<u>\$26,541</u>
Water Service Corp. Allocated State Expenses											
23											
24	403	Depreciation Expenses	24.84%	75.16%	100.00%	ERC	\$6,092	\$18,432	\$24,524	\$4,632	\$1,460
25	408	Taxes Other than Income	23.19%	76.81%	100.00%	ERC	5,247	17,376	22,623	3,990	1,257
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.08%	76.92%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.46%	76.54%	100.00%	ERC	14,762	48,173	62,936	11,226	3,537
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	23.34%	76.66%	100.00%	ERC	410	1,345	1,755	311	98
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.16%	76.84%	100.00%	ERC	69	231	300	53	17
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.15%	76.85%	100.00%	ERC	5,680	18,852	24,531	4,319	1,361
38	667/767	Reg. Commission Exp. - Other	23.15%	76.85%	100.00%	ERC	233	775	1,008	177	56
39	675/775	Miscellaneous Expenses	23.15%	76.85%	100.00%	ERC	1,461	4,850	6,311	1,111	350
							<u>\$33,956</u>	<u>\$110,037</u>	<u>\$143,993</u>	<u>\$25,821</u>	<u>\$8,135</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	5.85%	94.15%	100.00%	Unallocated Rate Base	\$174,718	\$2,811,336	\$2,986,054	\$132,858	\$41,860
							<u>\$174,718</u>	<u>\$2,811,336</u>	<u>\$2,986,054</u>	<u>\$132,858</u>	<u>\$41,860</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.06% Water	23.94% Sewer
Historical Month Ending July 31, 2015											
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.51%	94.49%	100.00%	ERC	\$17,973	\$308,418	\$326,391	\$13,670	\$4,303
3	408	Taxes Other than Income	5.48%	94.52%	100.00%	ERC	1,838	31,715	33,553	1,398	440
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.48%	94.52%	100.00%	ERC	(98)	(1,695)	(1,793)	(75)	(24)
7	427	Interest Expense	5.48%	94.52%	100.00%	ERC	(17)	(291)	(308)	(13)	(4)
8	601/701/603/703	Salaries	5.48%	94.52%	100.00%	ERC	21,291	367,289	388,579	16,193	5,097
9	604/704	Employee Benefits	5.48%	94.52%	100.00%	ERC	24,830	428,339	453,169	18,885	5,945
10	620/720	Materials and Supplies	5.48%	94.52%	100.00%	ERC	3,498	60,339	63,837	2,660	837
11	632/732	Contractual Services - Accounting	5.48%	94.52%	100.00%	ERC	3,502	60,415	63,917	2,664	838
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.48%	94.52%	100.00%	ERC	5,537	95,519	101,056	4,211	1,326
14	641	Rent Expense	5.48%	94.52%	100.00%	ERC	103	1,771	1,874	78	25
15	650/750	Transportation Expenses	5.48%	94.52%	100.00%	ERC	17	287	303	13	4
16	659/759	Insurance - General Liability	5.48%	94.52%	100.00%	ERC	10,134	174,826	184,960	7,708	2,426
17	659/759	Other Insurance	5.48%	94.52%	100.00%	ERC	3,501	60,404	63,905	2,663	838
18	670/770	Bad Debt Expense	5.48%	94.52%	100.00%	ERC	61	1,050	1,111	46	15
19	675/775	Miscellaneous Expenses	5.48%	94.52%	100.00%	ERC	7,332	126,478	133,809	5,576	1,755
20							\$99,500	\$1,714,862	\$1,814,362	\$75,678	\$23,822
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	24.81%	75.19%	100.00%	ERC	\$6,515	\$19,747	\$26,261	\$4,955	\$1,560
25	408	Taxes Other than Income	23.29%	76.71%	100.00%	ERC	3,870	12,743	16,613	2,943	926
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.19%	76.81%	100.00%	ERC	1	3	4	1	0
29	601/701/603/703	Salaries	23.54%	76.46%	100.00%	ERC	15,869	51,553	67,421	12,069	3,799
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	723	2,380	3,103	550	173
31	620/720	Materials and Supplies	23.23%	76.77%	100.00%	ERC	182	600	782	138	43
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.23%	76.77%	100.00%	ERC	1,912	6,318	8,230	1,454	458
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.23%	76.77%	100.00%	ERC	5,687	18,792	24,479	4,325	1,362
38	667/767	Reg. Commission Exp. - Other	23.23%	76.77%	100.00%	ERC	79	261	340	60	19
39	675/775	Miscellaneous Expenses	23.31%	76.69%	100.00%	ERC	3,246	10,678	13,925	2,469	777
40							\$38,083	\$123,075	\$161,158	\$28,965	\$9,118
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
45							\$0	\$0	\$0	\$0	\$0
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule B-12

Docket No.: 160101 - WS

Page 8 of 13

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.04% Water	23.96% Sewer
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.52%	94.48%	100.00%	ERC	\$18,495	\$316,607	\$335,102	\$14,065	\$4,431
3	408	Taxes Other than Income	5.49%	94.51%	100.00%	ERC	1,738	29,896	31,634	1,321	416
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.49%	94.51%	100.00%	ERC	(112)	(1,920)	(2,032)	(85)	(27)
7	427	Interest Expense	5.49%	94.51%	100.00%	ERC	(9)	(159)	(168)	(7)	(2)
8	601/701/603/703	Salaries	5.49%	94.51%	100.00%	ERC	18,993	326,780	345,772	14,443	4,550
9	604/704	Employee Benefits	5.49%	94.51%	100.00%	ERC	29,014	499,203	528,217	22,064	6,950
10	620/720	Materials and Supplies	5.49%	94.51%	100.00%	ERC	4,697	80,819	85,516	3,572	1,125
11	632/732	Contractual Services - Accounting	5.49%	94.51%	100.00%	ERC	3,511	60,406	63,917	2,670	841
12	633/733	Contractual Services - Legal	5.49%	94.51%	100.00%	ERC	(1,393)	(23,972)	(25,365)	(1,060)	(334)
13	636/736	Contractual Services - Other	5.49%	94.51%	100.00%	ERC	6,416	110,394	116,810	4,879	1,537
14	641	Rent Expense	5.49%	94.51%	100.00%	ERC	103	1,771	1,874	78	25
15	650/750	Transportation Expenses	5.49%	94.51%	100.00%	ERC	17	298	315	13	4
16	659/759	Insurance - General Liability	5.49%	94.51%	100.00%	ERC	10,165	174,896	185,061	7,730	2,435
17	659/759	Other Insurance	5.49%	94.51%	100.00%	ERC	799	13,743	14,541	607	191
18	670/770	Bad Debt Expense	5.49%	94.51%	100.00%	ERC	66	1,131	1,197	50	16
19	675/775	Miscellaneous Expenses	5.49%	94.51%	100.00%	ERC	6,882	118,417	125,300	5,234	1,649
							<u>\$99,383</u>	<u>\$1,708,309</u>	<u>\$1,807,692</u>	<u>\$75,576</u>	<u>\$23,807</u>
Water Service Corp. Allocated State Expenses:											
23											
24	403	Depreciation Expenses	24.95%	75.05%	100.00%	ERC	\$6,186	\$18,609	\$24,795	\$4,704	\$1,482
25	408	Taxes Other than Income	23.34%	76.66%	100.00%	ERC	4,902	16,105	21,007	3,728	1,174
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.33%	76.67%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.59%	76.41%	100.00%	ERC	15,756	51,022	66,778	11,982	3,774
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	76	249	325	58	18
31	620/720	Materials and Supplies	24.60%	75.40%	100.00%	ERC	149	458	607	114	36
32	631/731	Contractual Services - Engineering	23.29%	76.71%	100.00%	ERC	679	2,237	2,916	517	163
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.29%	76.71%	100.00%	ERC	48	158	205	36	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.29%	76.71%	100.00%	ERC	5,339	17,586	22,925	4,060	1,279
38	667/767	Reg. Commission Exp. - Other	23.29%	76.71%	100.00%	ERC	75	249	324	57	18
39	675/775	Miscellaneous Expenses	22.78%	77.22%	100.00%	ERC	682	2,311	2,993	519	163
							<u>\$33,894</u>	<u>\$108,987</u>	<u>\$142,881</u>	<u>\$25,775</u>	<u>\$8,119</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Preparer: John Hoy

Interim [] Final [x]

Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending September 30, 2015			76.30% Water	23.70% Sewer
							Lake Utility Services	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	5.48%	94.52%	100.00%	ERC	\$18,201	\$313,782	\$331,984	\$13,888	\$4,313
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,697	29,415	31,113	1,295	402
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(139)	(2,413)	(2,552)	(106)	(33)
7	427	Interest Expense	-2906.73%	3006.73%	100.00%	ERC	4,394	(4,546)	(151)	3,353	1,041
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,532	355,846	376,378	15,667	4,865
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	19,656	340,667	360,323	14,998	4,658
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,701	64,139	67,839	2,824	877
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	3,487	60,430	63,917	2,661	826
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	6,194	107,350	113,544	4,726	1,468
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
15	650/750	Transportation Expenses	5.45%	94.55%	100.00%	ERC	15	257	272	11	4
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,090	174,870	184,960	7,699	2,391
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	2,855	49,478	52,333	2,178	676
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	50	873	923	38	12
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	6,696	116,045	122,741	5,109	1,587
20							\$97,531	\$1,607,965	\$1,705,496	\$74,420	\$23,111
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	24.87%	75.13%	100.00%	ERC	\$6,626	\$20,016	\$26,642	\$5,056	\$1,570
25	408	Taxes Other than Income	23.37%	76.63%	100.00%	ERC	4,973	16,309	21,282	3,794	1,178
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.28%	76.72%	100.00%	ERC	1	4	5	1	0
29	601/701/603/703	Salaries	23.63%	76.37%	100.00%	ERC	15,023	48,550	63,574	11,463	3,560
30	604/704	Employee Benefits	23.33%	76.67%	100.00%	ERC	128	422	550	98	30
31	620/720	Materials and Supplies	23.33%	76.67%	100.00%	ERC	45	148	192	34	11
32	631/731	Contractual Services - Engineering	23.33%	76.67%	100.00%	ERC	(680)	(2,236)	(2,916)	(519)	(161)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.32%	76.68%	100.00%	ERC	9	29	37	7	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC	4,843	15,918	20,761	3,695	1,148
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	675/775	Miscellaneous Expenses	23.33%	76.67%	100.00%	ERC	2,234	7,344	9,579	1,705	529
40							\$33,202	\$106,503	\$139,705	\$25,334	\$7,868
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	5.24%	94.76%	100.00%	Unallocated Rate Base	\$157,326	\$2,847,401	\$3,004,727	\$120,045	\$37,280
45							\$157,326	\$2,847,401	\$3,004,727	\$120,045	\$37,280
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule B-12

Docket No.: 160101 - WS

Page 10 of 13

Test Year Ended: 12/31/2015

Preparer: John Hoy

Interim [] Final [x]

Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015			76.30% Water	23.70% Sewer
							Lake Utility Services	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$18,223	\$313,963	\$332,186	\$13,903	\$4,319
3	408	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,677	29,046	30,723	1,279	397
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(157)	(2,721)	(2,878)	(120)	(37)
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	(13)	(225)	(238)	(10)	(3)
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,286	351,368	371,654	15,477	4,809
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	28,332	490,747	519,079	21,616	6,716
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,917	67,847	71,764	2,988	928
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	3,489	60,428	63,917	2,662	827
12	633/733	Contractual Services - Legal	5.46%	94.54%	100.00%	ERC	120	2,080	2,200	92	28
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	7,888	136,625	144,513	6,018	1,870
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
15	650/750	Transportation Expenses	5.45%	94.55%	100.00%	ERC	21	357	378	16	5
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,781	186,746	197,527	8,226	2,556
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	5,227	90,532	95,758	3,988	1,239
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	1,312	1,388	58	18
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	8,195	141,938	150,132	6,252	1,942
20							<u>\$108,162</u>	<u>\$1,871,815</u>	<u>\$1,979,977</u>	<u>\$82,523</u>	<u>\$25,639</u>
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23											
24	403	Depreciation Expenses	24.80%	75.20%	100.00%	ERC	\$6,953	\$21,081	\$28,035	\$5,305	\$1,648
25	408	Taxes Other than Income	23.37%	76.63%	100.00%	ERC	5,044	16,535	21,579	3,848	1,196
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.34%	76.66%	100.00%	ERC	60	196	255	45	14
29	601/701/603/703	Salaries	23.64%	76.36%	100.00%	ERC	14,815	47,858	62,673	11,303	3,512
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
31	620/720	Materials and Supplies	24.45%	75.55%	100.00%	ERC	179	552	731	136	42
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.33%	76.67%	100.00%	ERC	134	441	575	102	32
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC	5,807	19,079	24,885	4,430	1,376
38	667/767	Reg. Commission Exp. - Other	23.33%	76.67%	100.00%	ERC	904	2,970	3,873	690	214
39	675/775	Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	2,238	7,326	9,564	1,708	531
40							<u>\$36,133</u>	<u>\$116,037</u>	<u>\$152,170</u>	<u>\$27,568</u>	<u>\$8,565</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule B-12

Docket No.: 160101 - WS

Page 11 of 13

Test Year Ended: 12/31/2015

Preparer: John Hoy

Interim [] Final [x]

Historical [x] Projected []

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

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage		
			Lake Utility Services	Other Companies/ Systems	Total		Historical Month Ending November 30, 2015			76.34% Water	23.66% Sewer	
							Lake Utility Services	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses:												
1												
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$18,255	\$314,102	\$332,357	\$13,935	\$4,320	
3	408	Taxes Other than Income	5.47%	94.53%	100.00%	ERC	1,654	28,609	30,263	1,263	391	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(160)	(2,765)	(2,925)	(122)	(38)	
7	427	Interest Expense	5.47%	94.53%	100.00%	ERC	(26)	(453)	(479)	(20)	(6)	
8	601/701/603/703	Salaries	5.47%	94.53%	100.00%	ERC	25,120	434,526	459,646	19,176	5,945	
9	604/704	Employee Benefits	5.47%	94.53%	100.00%	ERC	29,353	507,738	537,091	22,407	6,946	
10	620/720	Materials and Supplies	5.47%	94.53%	100.00%	ERC	3,484	60,265	63,749	2,659	824	
11	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,147	71,733	75,880	3,166	981	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
13	636/736	Contractual Services - Other	5.47%	94.53%	100.00%	ERC	6,620	114,515	121,135	5,054	1,567	
14	641	Rent Expense	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24	
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	31	532	563	23	7	
16	659/759	Insurance - General Liability	5.47%	94.53%	100.00%	ERC	10,548	182,449	192,997	8,052	2,496	
17	659/759	Other Insurance	5.47%	94.53%	100.00%	ERC	8,949	154,792	163,741	6,831	2,118	
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	71	1,220	1,290	54	17	
19	675/775	Miscellaneous Expenses	5.47%	94.53%	100.00%	ERC	7,753	134,112	141,865	5,918	1,835	
20							<u>\$115,900</u>	<u>\$2,003,146</u>	<u>\$2,119,046</u>	<u>\$88,473</u>	<u>\$27,427</u>	
21												
22	Water Service Corp. Allocated State Expenses											
23												
24	403	Depreciation Expenses	24.94%	75.06%	100.00%	ERC	\$6,468	\$19,463	\$25,932	\$4,938	\$1,531	
25	408	Taxes Other than Income	23.39%	76.61%	100.00%	ERC	4,746	15,540	20,286	3,623	1,123	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
28	427	Interest Expense	23.28%	76.72%	100.00%	ERC	1	4	5	1	0	
29	601/701/603/703	Salaries	23.66%	76.34%	100.00%	ERC	15,196	49,022	64,218	11,600	3,596	
30	604/704	Employee Benefits	23.37%	76.63%	100.00%	ERC	(34)	(111)	(145)	(26)	(8)	
31	620/720	Materials and Supplies	24.24%	75.76%	100.00%	ERC	165	517	683	126	39	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
35	636/736	Contractual Services - Other	23.36%	76.64%	100.00%	ERC	22	73	95	17	5	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	-	
37	650/750	Transportation Expense	23.36%	76.64%	100.00%	ERC	5,164	16,944	22,108	3,942	1,222	
38	667/767	Reg. Commission Exp. - Other	23.36%	76.64%	100.00%	ERC	25	83	108	19	6	
39	675/775	Miscellaneous Expenses	23.27%	76.73%	100.00%	ERC	2,836	9,355	12,191	2,165	671	
40							<u>\$34,591</u>	<u>\$110,890</u>	<u>\$145,481</u>	<u>\$26,405</u>	<u>\$8,186</u>	
41												
42	Water Service Corp. Allocated UI Expenses											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	\$0	
45							<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule B-12

Docket No.: 160101 - WS

Page 12 of 13

Test Year Ended: 12/31/2015

Preparer: John Hoy

Interim Final

Historical Projected

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

LUSI

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.38% Water	23.62% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	5.50%	94.50%	100.00%	ERC	\$17,538	\$301,484	\$319,022	\$13,395	\$4,143
3	408	Taxes Other than Income	5.45%	94.55%	100.00%	ERC	(2)	(40)	(42)	(2)	(1)
4	409	Gains/Losses from Disposition of Utility	5.45%	94.55%	100.00%	ERC	5	95	100	4	1
5	410	Miscellaneous Non-Utility Expenses	5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	264
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(181)	(3,126)	(3,307)	(138)	(43)
7	427	Interest Expense	-25229.00%	25329.00%	100.00%	ERC	5,333	(5,355)	(21)	4,074	1,260
8	601/701/603/703	Salaries	5.47%	94.53%	100.00%	ERC	17,524	302,913	320,437	13,385	4,139
9	604/704	Employee Benefits	5.47%	94.53%	100.00%	ERC	37,886	654,891	692,778	28,937	8,949
10	620/720	Materials and Supplies	5.47%	94.53%	100.00%	ERC	4,285	74,061	78,345	3,273	1,012
11	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,164	71,976	76,140	3,180	984
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
13	636/736	Contractual Services - Other	5.47%	94.53%	100.00%	ERC	6,456	111,593	118,049	4,931	1,525
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	205	3,543	3,748	157	48
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	16	281	297	12	4
16	659/759	Insurance - General Liability	5.47%	94.53%	100.00%	ERC	10,565	182,623	193,188	8,069	2,496
17	659/759	Other Insurance	5.47%	94.53%	100.00%	ERC	(1,455)	(25,155)	(26,610)	(1,111)	(344)
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	62	1,072	1,134	47	15
19	675/775	Miscellaneous Expenses	5.47%	94.53%	100.00%	ERC	7,396	127,851	135,247	5,649	1,747
							<u>\$110,916</u>	<u>\$1,818,028</u>	<u>\$1,928,944</u>	<u>\$84,716</u>	<u>\$26,200</u>
<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	24.79%	75.21%	100.00%	ERC	\$7,270	\$22,052	\$29,322	\$5,553	\$1,717
25	408	Taxes Other than Income	23.41%	76.59%	100.00%	ERC	5,195	16,994	22,189	3,968	1,227
26	410	Miscellaneous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC	780	2,512	3,291	596	184
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
28	427	Interest Expense	23.37%	76.63%	100.00%	ERC	4	13	17	3	1
29	601/701/603/703	Salaries	23.69%	76.31%	100.00%	ERC	18,167	58,512	76,679	13,875	4,291
30	604/704	Employee Benefits	23.39%	76.61%	100.00%	ERC	(19)	(63)	(82)	(15)	(5)
31	620/720	Materials and Supplies	23.39%	76.61%	100.00%	ERC	137	449	586	105	32
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
33	633/733	Contractual Services - Legal	23.38%	76.62%	100.00%	ERC	438	1,433	1,871	334	103
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
35	636/736	Contractual Services - Other	23.39%	76.61%	100.00%	ERC	1,979	6,483	8,461	1,511	467
36	642/742	Rental of Equipment	23.38%	76.62%	100.00%	ERC	65	214	279	50	15
37	650/750	Transportation Expense	23.39%	76.61%	100.00%	ERC	4,831	15,826	20,657	3,690	1,141
38	667/767	Reg. Commission Exp. - Other	23.39%	76.61%	100.00%	ERC	794	2,601	3,395	606	188
39	675/775	Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	4,700	15,385	20,085	3,590	1,110
							<u>\$44,339</u>	<u>\$142,411</u>	<u>\$186,751</u>	<u>\$33,866</u>	<u>\$10,474</u>
<u>Water Service Corp. Allocated UI Expenses</u>											
44	427	Interest Expense	5.20%	94.80%	100.00%	Unallocated Rate Base	\$165,388	\$3,013,832	\$3,179,219	\$126,320	\$39,067
							<u>\$165,388</u>	<u>\$3,013,832</u>	<u>\$3,179,219</u>	<u>\$126,320</u>	<u>\$39,067</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Historical [] Final [x]

Historical [x] Projected []

Schedule B-12

Page 13 of 13

Preparer: John Hoy

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			LUSI Allocation Percentage	
			Lake Utility Services	Other Companies/ Systems	Total		Lake Utility Services	Other Companies/ Systems	Total	76.38% Water	23.62% Sewer
Historical Year Ending December 31, 2015											
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	5.47%	94.53%	100.00%	ERC	\$212,549	\$3,672,847	\$3,885,396	\$162,341	\$50,207
3	408	Taxes Other than Income	5.43%	94.57%	100.00%	ERC	21,666	377,264	398,931	16,549	5,118
4	409	Gains/Losses from Disposition of Utility	5.45%	94.55%	100.00%	ERC	5	95	100	4	1
5	410	Miscellaneous Non-Utility Expenses	5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	264
6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(1,012)	(17,501)	(18,513)	(773)	(239)
7	427	Interest Expense	-890.01%	990.01%	100.00%	ERC	19,078	(21,221)	(2,144)	14,571	4,506
8	601/701/603/703	Salaries	5.44%	94.56%	100.00%	ERC	241,751	4,199,754	4,441,505	184,645	57,105
9	604/704	Employee Benefits	5.44%	94.56%	100.00%	ERC	336,279	5,845,231	6,181,510	256,845	79,434
10	620/720	Materials and Supplies	5.44%	94.56%	100.00%	ERC	47,449	824,436	871,885	36,241	11,208
11	632/732	Contractual Services - Accounting	5.44%	94.56%	100.00%	ERC	40,087	696,173	736,260	30,618	9,469
12	633/733	Contractual Services - Legal	5.50%	94.50%	100.00%	ERC	(1,273)	(21,892)	(23,165)	(972)	(301)
13	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	72,597	1,260,390	1,332,987	55,449	17,149
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	1,289	22,381	23,670	984	304
15	650/750	Transportation Expenses	5.44%	94.56%	100.00%	ERC	306	5,327	5,633	234	72
16	659/759	Insurance - General Liability	5.44%	94.56%	100.00%	ERC	121,510	2,110,838	2,232,348	92,808	28,703
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	26,762	463,440	490,202	20,440	6,322
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	773	13,391	14,164	590	183
19	675/775	Miscellaneous Expenses	5.44%	94.56%	100.00%	ERC	91,768	1,594,745	1,686,512	70,091	21,677
20							<u>\$1,232,703</u>	<u>\$21,045,018</u>	<u>\$22,277,720</u>	<u>\$941,519</u>	<u>\$291,184</u>
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	24.34%	75.66%	100.00%	ERC	\$98,981	\$307,649	\$406,630	\$75,600	\$23,381
25	408	Taxes Other than Income	23.17%	76.83%	100.00%	ERC	63,072	209,192	272,264	48,174	14,899
26	410	Miscellaneous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC	780	2,512	3,291	596	184
27	414	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	(1,040)	(3,460)	(4,500)	(794)	(246)
28	427	Interest Expense	23.30%	76.70%	100.00%	ERC	75	246	321	57	18
29	601/701/603/703	Salaries	23.48%	76.52%	100.00%	ERC	166,616	542,913	709,529	127,259	39,357
30	604/704	Employee Benefits	23.26%	76.74%	100.00%	ERC	1,105	3,646	4,751	844	261
31	620/720	Materials and Supplies	23.69%	76.31%	100.00%	ERC	1,836	5,916	7,752	1,403	434
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(1)	1	-	(1)	(0)
33	633/733	Contractual Services - Legal	23.36%	76.64%	100.00%	ERC	470	1,541	2,011	359	111
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(4)	4	-	(3)	(1)
35	636/736	Contractual Services - Other	23.22%	76.78%	100.00%	ERC	5,594	18,494	24,087	4,272	1,321
36	642/742	Rental of Equipment	23.16%	76.84%	100.00%	ERC	193	642	835	148	46
37	650/750	Transportation Expense	23.16%	76.84%	100.00%	ERC	63,535	210,750	274,285	48,527	15,008
38	667/767	Reg. Commission Exp. - Other	24.05%	75.95%	100.00%	ERC	1,143	3,609	4,752	873	270
39	675/775	Miscellaneous Expenses	23.20%	76.80%	100.00%	ERC	31,931	105,718	137,650	24,389	7,543
40							<u>\$434,287</u>	<u>\$1,409,371</u>	<u>\$1,843,658</u>	<u>\$331,702</u>	<u>\$102,585</u>
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	5.56%	94.44%	100.00%	Unallocated Rate B:	\$673,205	\$11,436,673	\$12,109,878	\$514,183	\$159,021
45							<u>\$673,205</u>	<u>\$11,436,673</u>	<u>\$12,109,878</u>	<u>\$514,183</u>	<u>\$159,021</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: B-13

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments						(9) Adjusted Balance	(10) Non-Used & Useful %	(11) Non-Used & Amount
			Test Year			COA	Proforma				
			B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	B3 - (C)(6)			
1	INTANGIBLE PLANT										
2	301.1 Organization	1,085				(405)		680		-	
3	302.1 Franchises	568						568		-	
4	339.1 Other Plant & Misc. Equipment									-	
5	SOURCE OF SUPPLY AND PUMPING PLANT										
6	303.2 Land & Land Rights									-	
7	304.2 Structures & Improvements	4,400				(151)		4,249		-	
8	305.2 Collect. & Impound. Reservoirs									-	
9	306.2 Lake, River & Other Intakes									-	
10	307.2 Wells & Springs	85,950			46	(2,284)		83,713		-	
11	308.2 Infiltration Galleries & Tunnels									-	
12	309.2 Supply Mains	9,319			59	0		9,378		-	
13	310.2 Power Generation Equipment	6,632				15,529		22,161		-	
14	311.2 Pumping Equipment	634						634		-	
15	339.2 Other Plant & Misc. Equipment									-	
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights									-	
18	304.3 Structures & Improvements	87,944			1,986	15,752		105,682		-	
19	311.3 Pumping Equipment - WTP	48,952			1,615	17,885		68,452		-	
20	320.3 Water Treatment Equipment	30,778			569	215,320	3,083	249,750		-	
21	339.3 Other Plant & Misc. Equipment	83						83		-	
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4 Land & Land Rights									-	
24	304.4 Structures & Improvements	80						80		-	
25	311.4 Electric Pumping Equipment - T&D	1,537						1,537		-	
26	330.4 Distr. Reservoirs & Standpipes	87,284			156	30		87,470		-	
27	331.4 Transm. & Distribution Mains	391,682			1,480	1,846	28,840	(20,960)	402,888	-	
28	333.4 Services	60,011			1,063	6,423		67,497		-	
29	334.4 Meters & Meter Installations	59,375			2,876	29		62,280		-	
30	335.4 Hydrants	20,648			213			20,861		-	
31	336.4 Backflow Prevention Devices	4,326			505			4,831		-	
32	339.4 Other Plant & Misc. Equipment									-	
33	GENERAL PLANT										
34	303.5 Land & Land Rights									-	
35	304.5 Structures & Improvements	425,886				(412,103)		13,783		-	
36	340.5 Office Furniture & Equipment	212,677	(23,171)	(48,621)	2,471	(82)	19,190	162,464		-	
37	341.5 Transportation Equipment	81,761		(19,312)	7,386		23,811	(16,755)	76,891	-	
38	342.5 Stores Equipment	65			75			140		-	
39	343.5 Tools, Shop & Garage Equipment	10,556			385			10,940		-	
40	344.5 Laboratory Equipment	890			11			892		-	
41	345.5 Power Operated Equipment	974			376			1,349		-	
42	346.5 Communication Equipment	2,105			22			2,128		-	
43	347.5 Miscellaneous Equipment	40						40		-	
44	348.5 Other Tangible Plant	78,513				(75,262)	42,300	45,551		-	
45										-	
46	SUB-TOTAL	1,714,745	(23,171)	(67,933)	21,293	(217,473)	117,224	(37,715)	1,506,971	N/A	N/A
47											
48	LESS: AMORTIZATION OF CIAC	(722,852)				184,027		(538,825)			
49											
50	NET DEPRECIATION EXPENSE - WATER	991,893	(23,171)	(67,933)	21,293	(33,446)	117,224	(37,715)	968,146	N/A	N/A

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	Adjustments						(7) Adjusted Balance	(8) Non-Used & Useful %	(9) NU&U Amount
			Test Year		COA		Proforma				
			B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	B3 - (C)(6)			
1	INTANGIBLE PLANT										
2	351.1 Organization	133						133		-	
3	352.1 Franchises	-						-		-	
4	389.1 Other Plant & Misc. Equipment	6,978						6,978		-	
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-						-		-	
7	354.2 Structures & Improvements	-						-		-	
8	355.2 Power Generation Equipment - Collection Plt	-						-		-	
9	360.2 Collection Sewers - Force	54,532			29	(17,280)		37,281		-	
10	361.2 Collection Sewers - Gravity	83,172			508	8,523	11,630	(8,428)	95,404	-	
11	362.2 Special Collecting Structures	-						-		-	
12	363.2 Services to Customers	1,099			81	14,511		15,691		-	
13	364.2 Flow Measuring Devices	425						425		-	
14	365.2 Flow Measuring Installations	-						-		-	
15	389.2 Other Plant & Misc. Equipment	-						-		-	
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-						-		-	
18	354.3 Structures & Improvements	87,256			204	17		87,477		-	
19	370.3 Receiving Wells	-						-		-	
20	371.3 Pumping Equipment	15,056			1,328			16,384		-	
21	389.3 Other Plant & Misc. Equipment	319						319		-	
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-						-	41%	-	
24	354.4 Structures & Improvements	161				92,435		92,596	41%	37,964	
25	355.4 Power Generation Equipment - Treatment Plt	45						45	41%	18	
26	380.4 Treatment & Disposal Equipment	105,233			20,267	131,922		257,421	41%	105,543	
27	381.4 Plant Sewers	2,129			129			2,258	41%	926	
28	382.4 Outfall Sewer Lines	68						68	41%	28	
29	389.4 Other Plant & Misc. Equipment	-						-	41%	-	
30	RECLAIMED WATER DISTRIBUTION PLANT										
31	353.5 Land & Land Rights	-						-	0%	-	
32	354.5 Structures & Improvements	46						46	0%	-	
33	355.5 Power Generation Equipment	-						-	0%	-	
34	371.5 Pumping Equipment	309						309	0%	-	
35	374.5 Reuse Distribution Reservoirs	701				(53)		648	0%	-	
36	380.5 Treatment & Disposal Equipment	-					18,278	(3,500)	14,778	0%	-
37	381.5 Plant Sewers	21						21	0%	-	
38	389.5 Other Plant & Misc. Equipment	-						-	0%	-	
39	RECLAIMED WATER DISTRIBUTION PLANT										
40	352.6 Franchises	-						-	0%	-	
41	353.6 Land & Land Rights	-						-	0%	-	
42	354.6 Structures & Improvements	-						-	0%	-	
43	355.6 Power Generation Equipment	-						-	0%	-	
44	366.6 Reuse Services	12,959			512	(2,192)		11,279	0%	-	
45	367.6 Reuse Meters & Meter Installations	3,545			513			4,058	0%	-	
46	371.6 Pumping Equipment	565						565	0%	-	
47	375.6 Reuse Transmission & Distribution System	62,746			141	11,884	4,781	(3,465)	76,087	0%	-
48	380.5 Treat/ Disp Equip Reclaim	-				280,664		280,664		-	
49	389.6 Other Plant & Miscellaneous Equipment	-						-	0%	-	
50	GENERAL PLANT										
51	353.7 Land & Land Rights	-						-	0%	-	
52	354.7 Structures & Improvements	83,399				(82,737)		662	0%	-	
53	390.7 Office Furniture & Equipment	68	(7,165)	48,621	244		5,935	47,702	0%	-	
54	391.7 Transportation Equipment	-		19,312	818		7,364	(5,182)	22,312	0%	-
55	392.7 Stores Equipment	25			30			55	0%	-	
56	393.7 Tools, Shop & Garage Equipment	1,062			151			1,214	0%	-	
57	394.7 Laboratory Equipment	419			49			468	0%	-	
58	395.7 Power Operated Equipment	2,002			332			2,334	0%	-	
59	396.7 Communication Equipment	1,599						1,599	0%	-	
60	397.7 Miscellaneous Equipment	299				(851)		(552)	0%	-	
61	398.7 Other Tangible Plant	37,640				(41,327)	4,700	1,013	0%	-	
62											
63	SUB-TOTAL	564,011	(7,165)	67,933	25,335	395,513	52,688	(20,575)	1,077,739		144,479
64											
65	LESS: AMORTIZATION OF CIAC - WWTP	(52,376)				(69,308)		(121,684)	41%	(49,890)	
66	LESS: AMORTIZATION OF CIAC - All other	(295,455)				55,568		(239,887)			
67	NET DEPRECIATION EXPENSE - SEWER	216,180	(7,165)	67,933	25,335	381,774	52,688	(20,575)	716,169		94,589

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic Projected
 Interim Final

Florida Public Service Commission
 Schedule: B-15
 Page 1 of 1
 Preparer: Deborah Swain

Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	WATER					
2	Test Year	243,642	61,146	323,320	599	628,707
3	Adjust Current Year					
4	Test Year Per Books	\$ 243,642	\$ 61,146	\$ 323,320	\$ 599	\$ 628,707
5						
6	Adjustments to Test Year (Explain):					
7	Restate allocations from WSC/Utilities Inc.					
8	Allocate ad valorem tax based on Net Plant			(3,198)		(3,198)
9	Increase in ad valorem tax per B-3			(66,992)		(66,992)
10	Payroll Tax for allocations/annualization/increase		5,394			5,394
11	Increase in RAFTs associated with annualized water revenues per B-3	963				963
12	Total Test Year Adjustments	963	5,394	(70,190)		(63,833)
13						
14	Adjusted Test Year	244,605	66,540	253,130	599	564,874
15	Increase in ad valorem tax per B-3					
16	RAFTs Assoc. with Revenue Increase	1,878				1,878
17	Total Adjustments for requested increases	\$ 1,878	\$ -	\$ -	\$ -	\$ 1,878
18						
19	Total Balance	\$ 246,483	\$ 66,540	\$ 253,130	\$ 599	\$ 566,752
20						
21	WASTEWATER					
22	Test Year	103,469	18,911	99,993	254	222,627
23	Adjust Current RAF			0		
24	Test Year Per Books	\$ 103,469	\$ 18,911	\$ 99,993	\$ 254	\$ 222,627
25						
26	Adjustments to Test Year (Explain):					
27	Adjustment to RAF per B-3					
28	Allocate ad valorem tax based on Net Plant			3,198		3,198
29	Restate allocations from WSC/Utilities Inc.					
30	Increase in ad valorem tax per B-3			123,818		123,818
31	Payroll Tax for allocations/annualization/increase		1,668			1,668
32	Increase in RAFTs associated with annualized sewer revenues	(648)				(648)
33	Total Test Year Adjustments	(648)	1,668	127,016		128,036
34						
35	Adjusted Test Year	102,821	20,579	227,010	254	350,663
36	Increase in ad valorem tax per B-3					
37	RAFTs Assoc. with Revenue Increase	24,414				24,414
38	Total Adjustments for requested increases	24,414				24,414
39						
40	Total Balance	\$ 127,235	\$ 20,579	\$ 227,010	\$ 254	\$ 375,077

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Utilities, Inc. of Florida - Lake Utility Services

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 1,133,644	\$ (387,737)	\$ 745,907	\$ 472,472	\$ 273,438
2							
3	Deferred Income Tax Expense	C-5	463,995	(463,995)	-	-	-
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 1,597,639	\$ (851,732)	\$ 745,907	\$ 472,472	\$ 273,438

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-2
 Page 1 of 2
 Preparer: Deborah Swain

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ 1,360,310	\$ (110,280)	\$ 1,250,030	\$ 24,856	\$ 1,274,886
2	Add: Income Tax Expense Per Books (Sch. B-1)	379,671	77,804	457,475	14,996	472,472
3						
4	Subtotal	1,739,981	(32,476)	1,707,505	39,852	1,747,357
5	Less: Interest Charges (Sch. C-3)	533,321	(41,534)	491,787		491,787
6						
7	Taxable Income Per Books	1,206,661	9,058	1,215,719	39,852	1,255,571
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(46,615)	46,615	-	-	-
11	Timing Differences (From Sch. C-5)	1,009,425	(1,009,425)	-	-	-
12	Other Adjustments		-	-	-	-
13						
14	Total Schedule M Adjustments	962,810	(962,810)	-	-	-
15						
16	Taxable Income Before State Taxes	2,169,471	(953,752)	1,215,719	39,852	1,255,571
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	2,169,471	(953,752)	1,215,719	39,852	1,255,571
20	State Income Tax (5.5% of Line 19)	119,321	(52,456)	66,865	2,192	69,056
21	Limited by NOL	(119,321)	119,321	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	66,865	66,865	2,192	69,056
25						
26	Federal Taxable Income (Line 16 - Line 24)	2,169,471	(1,020,617)	1,148,854	37,660	1,186,514
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	737,620	(347,010)	390,610	12,804	403,415
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	737,620	(347,010)	390,610	12,804	403,415
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	66,865	66,865	2,192	69,057
36	Current Federal Income Taxes (Line 32)	737,620	(347,010)	390,610	12,804	403,415
37						
38	Total Current Income Tax Expense (To C-1)	\$ 737,620	\$ (280,145)	\$ 457,475	\$ 14,996	\$ 472,472
39						
40						

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

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 930,166	\$ (516,171)	\$ 413,995	\$ 323,158	\$ 737,153
2	Add: Income Tax Expense Per Books (Sch. B-2)	191,404	(112,938)	78,466	194,972	273,438
3						
4	Subtotal	1,121,570	(629,110)	492,461	518,130	1,010,591
5	Less: Interest Charges (Sch. C-3)	164,940	119,001	283,942		283,942
6						
7	Taxable Income Per Books	956,629	(748,111)	208,518	518,130	726,648
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(15,472)	15,472	-	-	-
11	Timing Differences (From Sch. C-5)	223,621	(223,621)	-	-	-
12	Other Adjustments					
13						
14	Total Schedule M Adjustments	208,149	(208,149)	-	-	-
15						
16	Taxable Income Before State Taxes	1,164,778	(956,260)	208,518	518,130	726,648
17	Less: State Income Tax Exemption (\$5,000)					
18						
19	State Taxable Income	1,164,778	(956,260)	208,518	518,130	726,648
20	State Income Tax (5.5% of Line 19)	64,063	(52,594)	11,469	28,497	39,966
21	Limited by NOL	(64,063)	64,063	-		
22	Credits					
23						
24	Current State Income Taxes	-	11,469	11,469	28,497	39,966
25						
26	Federal Taxable Income (Line 16 - Line 24)	1,164,778	(967,729)	197,049	489,633	686,682
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	396,024	(329,028)	66,996	166,474	233,472
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	396,024	(329,028)	66,996	166,474	233,472
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	11,469	11,469	28,497	39,966
36	Current Federal Income Taxes (Line 32)	396,024	(329,028)	66,996	166,474	233,472
37						
38	Total Current Income Tax Expense (To C-1)	\$ 396,024	\$ (317,559)	\$ 78,465	\$ 194,971	\$ 273,438
39						
40						

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Deborah Swain

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	5,863	20,821	26,684	17,170	9,514
7						
8	Other Interest Expense - Intercompany	692,398	56,646	749,044	474,616	274,428
9						
10	AFUDC	(63,008)	63,008	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 635,253	\$ 140,475	\$ 775,728	\$ 491,787	\$ 283,942
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost		
22						
23	Long-Term Debt				Not applicable	
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Utilities, Inc. of Florida - Lake Utility Services

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: 12/31/2015

Historic Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest During Construction	\$ (63,008)	\$ -	\$ (63,008)	\$ (47,318)	\$ (15,690)
2	Meals & Entertainment (50%)	920	\$ -	\$ 920	\$ 703	\$ 217
3		\$ (62,088)	\$ -	\$ (62,088)	\$ (46,615)	\$ (15,472)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Utility Services

Page 1 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 1,985,051	\$ -	\$ 1,985,051		\$ 1,985,051
3	Book Depreciation and Amortization	991,893	(67,933)	923,960		923,960
4						
5	Difference	993,158	67,933	1,061,091	-	1,061,091
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-		-
9	Deferred Maintenance - Amort	15,597		15,597		15,597
10	Deferred Rate Case Exp	-		-	-	-
11	Deferred Rate Case Additions	-		-	-	-
12	Organization Exp - Amort	-		-		-
13	Other - Bad Debt	671		671		671
14	Other ¹			-		-
15						
16	Total Timing Differences (To C-2)	1,009,425	67,933	1,077,358	-	1,077,358
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16 x Line 18)	55,518	3,736	59,254	-	59,254
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	55,518	3,736	59,254	-	59,254
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	953,907	64,197	1,018,104	-	1,018,104
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	324,329	21,827	346,156	-	346,156
28	Add: State Deferred Taxes (Line 21)	55,518	3,736	59,254	-	59,254
29						
30	Total Deferred Tax Expense (To C-1)	\$ 379,847	\$ 25,563	\$ 405,410	\$ -	\$ 405,410
31						
32						

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Utility Services

Page 2 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 432,636	\$ -	\$ 432,636		\$ 432,636
3	Book Depreciation and Amortization	216,180	93,268	309,448	52,688	362,136
4						
5	Difference	216,456	(93,268)	123,188	(52,688)	70,500
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-	-	-
9	Deferred Maintenance - Amort	5,171		5,171		5,171
10	Deferred Rate Case Exp	-		-	-	-
11	Deferred Rate Case Additions	-		-	-	-
12	Organization Exp - Amort	1,786		1,786		1,786
13	Other - Bad Debt	208		208		208
14	Other ¹	-		-		-
15						
16	Total Timing Differences (To C-2)	223,621	(93,268)	130,353	(52,688)	77,665
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16x Line 18)	12,299	(5,130)	7,169	(2,898)	4,272
20	(Limited by NOL)			-		-
21	Total State Tax Deferred	12,299	(5,130)	7,169	(2,898)	4,272
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	211,322	(88,138)	123,184	(49,790)	73,394
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	71,849	(29,967)	41,882	(16,928)	24,954
28	Add: State Deferred Taxes (Line 21)	12,299	(5,130)	7,169	(2,898)	4,272
29						
30	Total Deferred Tax Expense (To C-1)	\$ 84,148	\$ (35,097)	\$ 49,051	\$ (19,826)	\$ 29,226
31						
32						
33	¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed					

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	JUN-10	5,442	(108,079)	(102,637)	340,411	1,988,618	2,329,029	150,185	(733,132)	(582,947)
2	2011	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	21,390	(1,574,465)	(1,553,075)
3	2012	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(13,318)	(1,779,050)	(1,792,368)
4	2013	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(55,162)	(2,259,238)	(2,314,400)
5	2014	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(55,262)	(2,865,633)	(2,920,896)
6	2015	5,442	(108,079)	(102,637)	333,882	1,950,474	2,284,356	(118,212)	(3,307,661)	(3,425,873)
7										
8										
9										
10										
11	JUN-10	(19,078)	(111,461)	(130,539)	(1,264)	(7,270)	(8,534)			
12	2011	(23,972)	(140,053)	(164,025)	(12,359)	(72,079)	(84,438)			
13	2012	(12,627)	(73,775)	(86,402)	(7,048)	(41,636)	(48,684)			
14	2013	(5,263)	(30,759)	(36,022)	(3,769)	(22,480)	(26,249)			
15	2014	(5,263)	(30,759)	(36,022)	(3,849)	(22,480)	(26,328)			
16	2015	(5,263)	(30,759)	(36,022)	(2,613)	(15,643)	(18,256)			
17										
18										
19										
20										
21	JUN-10	(6,923)	(46,857)	(53,780)	909	5,305	6,214			
22	2011	(6,881)	(46,571)	(53,452)	671	3,915	4,586			
23	2012	(6,828)	(46,264)	(53,092)	582	3,394	3,976			
24	2013	(6,124)	(40,697)	(46,821)	516	3,110	3,626			
25	2014	(6,124)	(40,697)	(46,821)	516	3,010	3,526			
26	2015	(6,017)	(40,109)	(46,127)	568	3,299	3,868			
27										
28										
29										
30										
31	JUN-10	(169,312)	(2,453,388)	(2,622,700)	-	-	-			
32	2011	(275,393)	(3,162,072)	(3,437,465)	-	-	-			
33	2012	(326,721)	(3,463,164)	(3,789,885)	-	-	-			
34	2013	(389,590)	(3,551,487)	(3,941,077)	10,361	(459,320)	(448,959)			
35	2014	(389,610)	(4,157,790)	(4,547,400)	10,361	(459,313)	(448,952)			
36	2015	(453,906)	(4,612,979)	(5,066,885)	10,209	(458,260)	(448,051)			
37										
38										
39										
40										
41	JUN-10	-	-	-						
42	2011	-	-	-						
43	2012	-	-	-						
44	2013	(617)	-	(617)						
45	2014	(617)	-	(617)						
46	2015	(513)	4,395	3,882						

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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	JUN-10					5,442					340,411
2	2011	5,442	-	-	-	5,442	340,411	(6,529)	-	-	333,882
3	2012	5,442	-	-	-	5,442	333,882	-	-	-	333,882
4	2013	5,442	-	-	-	5,442	333,882	-	-	-	333,882
5	2014	5,442	-	-	-	5,442	333,882	(0)	-	-	333,882
6	2015	5,442	-	-	-	5,442	333,882	-	-	-	333,882
7											
8											
9											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	JUN-10					(19,078)					(1,264)
14	2011	(19,078)	(4,894)	-	-	(23,972)	(1,264)	(11,095)	-	-	(12,359)
15	2012	(23,972)	11,345	-	-	(12,627)	(12,359)	5,311	-	-	(7,048)
16	2013	(12,627)	7,364	-	-	(5,263)	(7,048)	3,279	-	-	(3,769)
17	2014	(5,263)	(0)	-	-	(5,263)	(3,769)	(80)	-	-	(3,849)
18	2015	(5,263)	-	-	-	(5,263)	(3,849)	1,236	-	-	(2,613)
19											
20											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2031 Deferred Tax Credits- Depreciation					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	JUN-10					(6,923)					(169,312)
25	2011	(6,923)	42	-	-	(6,881)	(169,312)	(106,081)	-	-	(275,393)
26	2012	(6,881)	53	-	-	(6,828)	(275,393)	(51,328)	-	-	(326,721)
27	2013	(6,828)	704	-	-	(6,124)	(326,721)	(62,869)	-	-	(389,590)
28	2014	(6,124)	0	-	-	(6,124)	(389,590)	(20)	-	-	(389,610)
29	2015	(6,124)	106	-	-	(6,017)	(389,610)	(64,296)	-	-	(453,906)
30											
31											
Account No. 190.2026 Bad Debt Expense						Account No. 190.2 Accum Def Income Tax - State					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
35	JUN-10					909					-
36	2011	909	(238)	-	-	671	-	-	-	-	-
37	2012	671	(89)	-	-	582	-	-	-	-	-
38	2013	582	(66)	-	-	516	-	10,361	-	-	10,361
39	2014	516	-	-	-	516	10,361	(0)	-	-	10,361
40	2015	516	52	-	-	568	10,361	(152)	-	-	10,209
41											
42											
Accum Def State Tax (4417)											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
46	JUN-10					-					
47	2011	-	-	-	-	-					
48	2012	-	-	-	-	-					
49	2013	-	(617)	-	-	(617)					
50	2014	(617)	-	-	-	(617)					
51	2015	(617)	104	-	-	(513)					

Supporting Schedules: None
 Recap Schedules: C-6

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	JUN-10					(108,079)					1,988,618
2	2011	(108,079)	-			(108,079)	1,988,618	(38,144)			1,950,474
3	2012	(108,079)	-			(108,079)	1,950,474	-			1,950,474
4	2013	(108,079)	-			(108,079)	1,950,474	-			1,950,474
5	2014	(108,079)	(0)			(108,079)	1,950,474	0			1,950,474
6	2015	(108,079)	-			(108,079)	1,950,474	-			1,950,474
7											
8											
9											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	JUN-10					(111,461)					(7,270)
14	2011	(111,461)	(28,592)			(140,053)	(7,270)	(64,809)			(72,079)
15	2012	(140,053)	66,278			(73,775)	(72,079)	30,443			(41,636)
16	2013	(73,775)	43,016			(30,759)	(41,636)	19,156			(22,480)
17	2014	(30,759)	(0)			(30,759)	(22,480)	0			(22,480)
18	2015	(30,759)	-			(30,759)	(22,480)	6,836			(15,643)
19											
20											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
24	JUN-10					(46,857)					(2,453,388)
25	2011	(46,857)	286			(46,571)	(2,453,388)	(708,684)			(3,162,072)
26	2012	(46,571)	307			(46,264)	(3,162,072)	(301,092)			(3,463,164)
27	2013	(46,264)	5,567			(40,697)	(3,463,164)	(88,323)			(3,551,487)
28	2014	(40,697)	(0)			(40,697)	(3,551,487)	(606,303)			(4,157,790)
29	2015	(40,697)	588			(40,109)	(4,157,790)	(455,189)			(4,612,979)
30											
31											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
35	JUN-10					5,305					
36	2011	5,305	(1,390)			3,915					
37	2012	3,915	(521)			3,394					
38	2013	3,394	(284)			3,110					(459,320)
39	2014	3,110	(100)			3,010	(459,320)	7			(459,313)
40	2015	3,010	289			3,299	(459,313)	1,053			(458,260)
41											
42											
Line No.	Accum Def Fed Tax (4367)										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
46	JUN-10										
47	2011										
48	2012										
49	2013										
50	2014										
51	2015		4,395			4,395					

Supporting Schedules: None
 Recap Schedules: C-6

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

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

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

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2014	9,521	-	-	-	-	-	-	-	(1,844)	-
2										(1,844)	-
3										(1,844)	(1,844)
4											
5			Per Books	-	-	-	-	-	-	(1,844)	(1,844)
6											
7			Difference	-	-	-	-	-	-	-	-
8											
9											
10											
11											
12											
13											
14											
15											
16	2008										-
17	2009										-
18	2010										-
19	2011										-
20	2012										-
21	2013										-
22	2014			(1,844)						(1,844)	
23	2015	(1,844)		-						(1,844)	
24											

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: C-8

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

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

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -				
2	Lake Utility based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.				
3					

Supporting Schedules: None

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

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

Line

No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$11,186,553	41.81%	6.70%	2.80%
2	Short Term Debt		1,062,397	3.97%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		11,896,427	44.46%	10.40%	4.62%
5	Customer Deposits		100,776	0.38%	2.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		2,509,667	9.38%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$26,755,820</u>	<u>100.00%</u>		<u>7.52%</u>

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
2. Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Pro Forma Adjustments	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(168,813,447)	46.33%	11,186,553	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,037,603)	4.40%	1,062,397	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(179,536,573)	49.27%	11,896,427	
5	Customer Deposits	100,150	101,454	100,776		100,776	0	n/a	100,776	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-	
8	Accumulated Deferred Income Taxes	2,460,966	2,960,116	2,500,279	9,388	2,509,667	(0)	n/a	2,509,667	
9	Other (Explain)							0.00%		
10										
11	Total	<u>372,305,116</u>	<u>401,996,570</u>	<u>391,134,055</u>	<u>9,388</u>	<u>391,143,443</u>	<u>(364,387,623)</u>	<u>100.00%</u>	<u>26,755,820</u>	

13 **Notes:**

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

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim Final
 Historical Projected

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Description, Coupon		Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)
No.	Rate, Years of Life	Issue Date										
1	Not applicable.											
2												
3	Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

Schedule of Short Term Debt

Florida Public Service Commission

13 Month Average

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule D-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)
		Total		Thirteen Month Average	Effective
Line No.	Lender	Interest Expense	Maturity Date	Amount Outstanding at 12/31/15	Cost Rate
1	Chase	\$397,063	Revolving Line of Credit	\$17,100,000	2.32%
2					
3	Total	\$397,063		\$17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for UIF's parent company, Utilities, Inc.				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
			Thirteen Month Average	Amount Outstanding	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value) Outstanding	Principal Amount Outstanding within One Year								
1	6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	6/1/2007- 05/31/35	180,000,000	180,000,000	180,000,000	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2												
3												
4	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

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

Cost of Variable Rate Long Term Debt
13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Utility Services
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-6
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				13 Month Average				Annual Amortization of	Annual Amortization of				
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Amount Outstanding	Unamortized Discount or Premium Associated with	Unamortized Issuing Expense Associated with	Discount or Premium on Principal	Issuing Expense on Principal	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	Column (4)	Outstanding	Outstanding		(4)	(8)+(9)+(10)	(7)
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent Utilities, Inc.												

Schedules: None
chedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: John Hoy

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 100,150
2	Jan 15	100,150	266		100,415
3	Feb 15	100,415	984		101,399
4	Mar 15	101,399	439		101,838
5	Apr 15	101,838		(1,396)	100,442
6	May 15	100,442		(436)	100,006
7	Jun 15	100,006		(204)	99,802
8	Jul 15	99,802		(162)	99,640
9	Aug 15	99,640		(269)	99,371
10	Sep 15	99,371	1,069		100,440
11	Oct 15	100,440	2,550		102,990
12	Nov 15	102,990		(854)	102,137
13	Dec 15	102,137		(683)	101,454
14					
15				Thirteen Month Average	\$ 100,776

Recap Schedules: D-2

Rate Schedules

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-1

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
1	Residential and Multi-Residential					
2	5/8" x 3/4"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.68
3	3/4"	9.58	9.69	9.57	9.61	\$9.68
4	1"	23.94	24.22	23.92	24.02	\$24.20
5	1-1/2"	47.87	48.44	47.85	48.05	\$48.42
6	2"	76.59	77.50	76.55	76.87	\$77.45
7	3"	153.18	155.00	153.11	153.75	\$154.92
8	4"	239.35	242.20	239.25	240.25	\$242.08
9	6"	478.69	484.39	478.48	480.47	\$484.12
10	8"	861.62	871.87	861.24	864.83	\$871.40
11	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.95
12	Gallonge Charge per 1,000 Gallons					
13	Residential (0-5,000 gallons)	\$2.35	\$2.38	\$2.35	\$2.36	\$2.38
14	Residential (5,001-10,000 gallons)	2.72	2.75	2.72	2.73	\$2.75
15	Residential (over 10,000 gallons)	4.06	4.11	4.06	4.08	\$4.11
16						
17	General & Bulk Service					
18	5/8"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.68
19	3/4"	9.58	9.69	9.57	9.61	\$9.68
20	1"	23.94	24.22	23.92	24.02	\$24.20
21	1-1/2"	47.87	48.44	47.85	48.05	\$48.42
22	2"	76.59	77.50	76.55	76.87	\$77.45
23	3"	153.18	155.00	153.11	153.75	\$154.92
24	4"	239.35	242.20	239.25	240.25	\$242.08
25	6"	478.69	484.39	478.48	480.47	\$484.12
26	8"	861.62	871.87	861.24	864.83	\$871.40
27	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.95
28	Gallonge Charge per 1,000 Gallons	\$3.20	\$3.24	\$3.20	\$3.21	\$3.23
29						
30	Private Fire Protection					
31	1-1/2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
32	2" Private Fire Line	n/a	n/a	n/a	n/a	n/a
33	4" Private Fire Line	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.00
34	6" Private Fire Line	2,420.00	2,420.00	2,420.00	2,420.00	2,420.00
35	8" Private Fire Line	3,872.00	3,872.00	3,872.00	3,872.00	3,872.00
36	10" Private Fire Line	5,565.00	5,565.00	5,565.00	5,565.00	5,565.00
37	12" Private Fire Line	10,405.00	10,405.00	10,405.00	10,405.00	10,405.00

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-1

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Dec. 15, 2013	Test Year Rates Aug. 1, 2015	Test Year Rates Dec. 17, 2015	Present Rates June 24, 2016	Proposed Rates
1	Residential					
2	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.75
3	3/4"	23.25	23.45	23.19	23.27	\$28.75
4	1"	23.25	23.45	23.19	23.27	\$28.75
5	1-1/2"	23.25	23.45	23.19	23.27	\$28.75
6	2"	23.25	23.45	23.19	23.27	\$28.75
7	3"	23.25	23.45	23.19	23.27	\$28.75
8	4"	23.25	23.45	23.19	23.27	\$28.75
9	6"	23.25	23.45	23.19	23.27	\$28.75
10	8"	23.25	23.45	23.19	23.27	\$28.75
11	10"	23.25	23.45	23.19	23.27	\$28.75
12	Residential Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
13						
14	Residential (10,000 gallon Maximum)	\$4.23	\$4.27	\$4.22	\$4.23	\$5.23
15						
16	General & Bulk Service					
17	5/8" x 3/4"	\$23.25	\$23.45	\$23.19	\$23.27	\$28.75
18	3/4"	23.25	23.45	23.19	23.27	\$28.75
19	1"	58.15	58.66	58.01	58.21	\$71.91
20	1-1/2"	116.29	117.30	116.00	116.40	\$143.79
21	2"	186.09	187.71	185.62	186.25	\$230.07
22	3"	372.16	375.40	371.23	372.50	\$460.15
23	4"	581.51	586.57	580.05	582.03	\$718.98
24	6"	1,163.04	1,173.16	1,160.12	1,164.08	\$1,437.99
25	8"	2,093.45	2,111.66	2,088.19	2,095.32	\$2,588.35
26	10"	3,372.81	3,402.15	3,364.34	3,373.83	\$4,167.69
27	General Service Wholesale (per unit)	n/a	n/a	n/a	n/a	n/a
28						
29	Gallonge Charge per 1,000 Gallons	\$5.10	\$5.14	\$5.08	\$5.10	\$6.30
30						
31	Residential Reuse					
32	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.12
33	Gallonge Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.36
34						
35	General Service Reuse					
36	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.12
37	Gallonge Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.36

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 1 of 8
 Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31
1	Residential - Base Charge												
2	5/8" Residential	69,224		\$9.58	\$663,166	44,947		\$9.69	\$435,536	5,031		\$9.57	\$48,147
3	3/4" Residential			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0
4	1" Residential	345		\$23.94	\$8,259	224		\$24.22	\$5,425	26		\$23.92	\$622
5	1.5" Residential	21		\$47.87	\$1,005	14		\$48.44	\$678	1		\$47.85	\$48
6	2" Residential	7		\$76.59	\$536	4		\$77.50	\$271	1		\$76.55	\$77
7	3" Residential	-		\$153.18	\$0			\$155.00	\$0			\$153.11	\$0
8	4" Residential	-		\$239.35	\$0			\$242.20	\$0			\$239.25	\$0
9	6" Residential	-		\$478.69	\$0			\$484.39	\$0			\$478.48	\$0
10	8" Residential	-		\$861.62	\$0			\$871.87	\$0			\$861.24	\$0
11	10" Residential	-		\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0
12	Total Residential Service Base Charge	<u>69,597</u>			<u>\$672,967</u>	<u>45,189</u>			<u>\$441,911</u>	<u>5,059</u>			<u>\$48,893</u>
13	Consumption Charge (per 1,000 Gallons)												
14	Residential (0-5,000 gallons)		287,831	\$2.35	\$676,402		185,034	\$2.38	\$440,381		20,559	\$2.35	\$48,314
15	Residential (5,001-10,000 gallons)		159,418	\$2.72	\$433,617		102,483	\$2.75	\$281,828		11,387	\$2.72	\$30,973
16	Residential (over 10,000 gallons)		<u>275,846</u>	<u>\$4.06</u>	<u>\$1,119,933</u>		<u>177,329</u>	<u>\$4.11</u>	<u>\$728,823</u>		<u>19,703</u>	<u>\$4.06</u>	<u>\$79,995</u>
17	Total Residential Service Consumption		<u>723,094</u>		<u>\$2,229,952</u>		<u>464,846</u>		<u>\$1,451,032</u>		<u>51,650</u>		<u>\$159,282</u>
18	Total Residential Service	<u>69,597</u>	<u>723,094</u>		<u>\$2,902,918</u>	<u>45,189</u>	<u>464,846</u>		<u>\$1,892,944</u>	<u>5,059</u>	<u>51,650</u>		<u>\$208,175</u>
19	Average Residential Bill				<u>\$41.71</u>				<u>\$41.89</u>				<u>\$41.15</u>
20													
21	Multi Residential - Base Charge												
22	5/8" Multi Residential	64		\$9.58	\$613			\$9.69	\$0			\$9.57	\$0
23	3/4" Multi Residential			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0
24	1" Multi Residential			\$23.94	\$0			\$24.22	\$0			\$23.92	\$0
25	1.5" Multi Residential			\$47.87	\$0			\$48.44	\$0			\$47.85	\$0
26	2" Multi Residential			\$76.59	\$0			\$77.50	\$0			\$76.55	\$0
27	3" Multi Residential			\$153.18	\$0			\$155.00	\$0			\$153.11	\$0
28	4" Multi Residential			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0
29	6" Multi Residential			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0
30	8" Multi Residential			\$861.62	\$0	44	(s/b GS)	\$871.87	\$38,362	2	(s/b GS)	\$861.24	\$1,722
31	10" Multi Residential			\$1,388.19	\$0			\$1,404.71	\$0			\$1,387.58	\$0
32	Total Residential Service Base Charge	<u>64</u>			<u>\$613</u>	<u>44</u>			<u>\$38,362</u>	<u>2</u>			<u>\$1,722</u>
33	Consumption Charge (per 1,000 Gallons)												
34	M-Res (0-5,000 gallons)		267	\$2.35	\$627		199	\$2.38	\$473		22	\$2.35	\$52
35	M-Res (5,001-10,000 gallons)		150	\$2.72	\$408		186	\$2.75	\$512		21	\$2.72	\$56
36	M-Res (over 10,000 gallons)		<u>108</u>	<u>\$4.06</u>	<u>\$438</u>		<u>3,059</u>	<u>\$4.11</u>	<u>\$12,573</u>		<u>340</u>	<u>\$4.06</u>	<u>\$1,380</u>
37	Total Multi Residential Service Consumption		<u>525</u>		<u>\$1,474</u>		<u>3,444</u>		<u>\$13,559</u>		<u>383</u>		<u>\$1,488</u>
38	Total Multi Residential Service	<u>64</u>	<u>525</u>		<u>\$2,087</u>	<u>44</u>	<u>3,444</u>		<u>\$51,921</u>	<u>2</u>	<u>383</u>		<u>\$3,211</u>
39	Average Multi Residential Bill				<u>\$32.61</u>				<u>\$1,180.02</u>				<u>\$1,605.36</u>

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 2 of 8
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
		Jan. - Dec. 2015	Jan. - Dec. 2015	Jan. - Dec. 2015	06/24/16				
1	Residential - Base Charge								
2	5/8" Residential	119,202		\$1,146,849	\$9.61	\$1,145,531	\$9.68	\$1,153,875	
3	3/4" Residential	0		\$0	\$9.61	\$0	\$9.68	\$0	
4	1" Residential	595		\$14,307	\$24.02	\$14,292	\$24.20	\$14,399	
5	1.5" Residential	36		\$1,731	\$48.05	\$1,730	\$48.42	\$1,743	
6	2" Residential	12		\$884	\$76.87	\$884	\$77.45	\$891	
7	3" Residential	0		\$0	\$153.75	\$0	\$154.92	\$0	
8	4" Residential	0		\$0	\$240.25	\$0	\$242.08	\$0	
9	6" Residential	0		\$0	\$480.47	\$0	\$484.12	\$0	
10	8" Residential	0		\$0	\$864.83	\$0	\$871.40	\$0	
11	10" Residential	0		\$0	\$1,393.36	\$0	\$1,403.95	\$0	
12	Total Residential Service Base Charge	<u>119,845</u>		<u>\$1,163,771</u>		<u>\$1,162,437</u>		<u>\$1,170,908</u>	
13	Consumption Charge (per 1,000 Gallons)								
14	Residential (0-5,000 gallons)		493,424	\$1,165,097	\$2.36	\$1,164,481	\$2.38	\$1,174,349	
15	Residential (5,001-10,000 gallons)		273,288	\$746,418	\$2.73	\$746,076	\$2.75	\$751,542	
16	Residential (over 10,000 gallons)		472,878	\$1,928,751	\$4.08	\$1,929,342	\$4.11	\$1,943,529	
17	Total Residential Service Consumption		<u>1,239,590</u>	<u>\$3,840,266</u>		<u>\$3,839,899</u>		<u>\$3,869,420</u>	
18	Total Residential Service	<u>119,845</u>	<u>1,239,590</u>	<u>\$5,004,037</u>		<u>\$5,002,336</u>		<u>\$5,040,328</u>	
19	Average Residential Bill			<u>\$41.75</u>		<u>\$41.74</u>		<u>\$42.06</u>	
20									
21	Multi Residential - Base Charge								
22	5/8" Multi Residential	64	64	\$613	\$9.61	\$615	\$9.68	\$620	
23	3/4" Multi Residential	0		\$0	\$9.61	\$0	\$9.68	\$0	
24	1" Multi Residential	0		\$0	\$24.02	\$0	\$24.20	\$0	
25	1.5" Multi Residential	0		\$0	\$48.05	\$0	\$48.42	\$0	
26	2" Multi Residential	0		\$0	\$76.87	\$0	\$77.45	\$0	
27	3" Multi Residential	0		\$0	\$153.75	\$0	\$154.92	\$0	
28	4" Multi Residential	0		\$0	\$240.25	\$0	\$242.08	\$0	
29	6" Multi Residential	0		\$0	\$480.47	\$0	\$484.12	\$0	
30	8" Multi Residential	46	46	\$40,085	\$864.83	\$39,782	\$871.40	\$40,084	
31	10" Multi Residential	0		\$0	\$1,393.36	\$0	\$1,403.95	\$0	
32	Total Multi Residential Service Base Charge	<u>110</u>		<u>\$40,698</u>		<u>\$40,397</u>		<u>\$40,704</u>	
33	Consumption Charge (per 1,000 Gallons)								
34	M-Res (0-5,000 gallons)		488	\$1,153	\$2.36	\$1,152	\$2.38	\$1,161	
35	M-Res (5,001-10,000 gallons)		357	\$977	\$2.73	\$975	\$2.75	\$982	
36	M-Res (over 10,000 gallons)		3,507	\$14,391	\$4.08	\$14,309	\$4.11	\$14,414	
37	Total Multi Residential Service Consumption		<u>4,352</u>	<u>\$16,521</u>		<u>\$16,435</u>		<u>\$16,557</u>	
38	Total Multi Residential Service	<u>110</u>	<u>4,352</u>	<u>\$57,219</u>		<u>\$56,832</u>		<u>\$57,261</u>	
39	Average Multi Residential Bill			<u>\$520.17</u>		<u>\$516.66</u>		<u>\$520.55</u>	

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(14)	(15)	(16)	(17)
		Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Test Year Revenue	Test Year Revenue	Test Year Revenue	Test Year Revenue	Test Year Revenue
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31	
1	General Service - Base Charge													
2	5/8" General Service	570		\$9.58	\$5,461	367		\$9.69	\$3,556	41		\$9.57	\$392	
3	3/4" General Service			\$9.58	\$0			\$9.69	\$0			\$9.57	\$0	
4	1" General Service	360		\$23.94	\$8,618	234		\$24.22	\$5,667	26		\$23.92	\$622	
5	1.5" General Service	311		\$47.87	\$14,888	68		\$48.44	\$3,294	7		\$47.85	\$335	
6	2" General Service	118		\$76.59	\$9,038	73		\$77.50	\$5,658	8		\$76.55	\$612	
7	3" General Service	7		\$153.18	\$1,072	4		\$155.00	\$620	1		\$153.11	\$153	
8	4" General Service	21		\$239.35	\$5,026	14		\$242.20	\$3,391	1		\$239.25	\$239	
9	6" General Service			\$478.69	\$0			\$484.39	\$0			\$478.48	\$0	
10	8" General Service	14		\$861.62	\$12,063	13		\$871.87	\$11,334	1		\$861.24	\$861	
11	10" General Service	7		\$1,388.19	\$9,717	4		\$1,404.71	\$5,619	1		\$1,387.58	\$1,388	
12	Total General Service Base Facility Charges	1,408			\$65,883	777			\$39,139	86			\$4,603	
13	Consumption Charge (per 1,000 Gallons)													
14	General Service		46,093	\$3.20	\$147,498		29,631	\$3.24	\$96,006	3,292	3,292	\$3.20	\$10,536	
15	Total General Service Consumption				\$147,498				\$96,006				\$10,536	
16	Total General Service	1,408	46,093		\$213,381	777	29,631		\$135,145	86	3,292		\$15,138	
17	Average General Service Bill				\$151.55				\$173.93				\$176.03	
18														
19	Bulk Service - Base Charge													
20	4" Bulk Service			\$239.35	\$0			\$242.20	\$0			\$239.25	\$0	
21	8" Bulk Service			\$861.62	\$0			\$871.87	\$0			\$861.24	\$0	
22	Total Bulk Service Base Facility Charges	0			\$0	0			\$0	0			\$0	
23														
24	Consumption Charge (per 1,000 Gallons)													
25	4" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0	
26	8" Bulk Service			\$3.20	\$0			\$3.24	\$0			\$3.20	\$0	
27	Total Bulk Service Consumption	0			\$0	0	0		\$0	0	0		\$0	
28	Total Bulk Service	0	0		\$0	0	0		\$0	0	0		\$0	
29	Average Bulk Service Bill													
30														
31	Private Fire Protection													
32	1.5" Private Fire Line			n/a				n/a				n/a		
33	2" Private Fire Line			n/a				n/a				n/a		
34	4" Private Fire Line			\$1,210.00	\$0			\$1,210.00	\$0			\$1,210.00	\$0	
35	6" Private Fire Line			\$2,420.00	\$0			\$2,420.00	\$0			\$2,420.00	\$0	
36	8" Private Fire Line			\$3,872.00	\$0			\$3,872.00	\$0			\$3,872.00	\$0	
37	10" Private Fire Line			\$5,565.00	\$0			\$5,565.00	\$0			\$5,565.00	\$0	
38	12" Private Fire Line			\$10,405.00	\$0			\$10,405.00	\$0			\$10,405.00	\$0	
39		0			\$0	0			\$0				\$0	
40	Other Miscellaneous Revenues				\$57,499				\$36,963				\$4,107	
41	Adjustment to reclass Miscellaneous Revenues													
42	Total Other Revenues				\$57,499				\$36,963				\$4,107	
43	Adjusted Test Year/ Annualized / Proposed Revenues				\$3,175,885				\$2,116,973				\$230,631	
44														
45	Total Per Books				3,198,841				2,040,175				224,192	
46	Adjustments to miscellaneous revenues per B-3													
47	Adjustment to remove accrued revenues per B-3, B-4				(19,825)				(38,485)				8,843	
48	Total Adjusted Books				\$3,179,016				\$2,001,690				\$233,035	
49	Difference				(\$3,131)				\$115,282				(\$2,404)	
50	Percentage				-0.10%				5.65%				-1.07%	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim [] Final [x]
 Water [x] Sewer []

Florida Public Service Commission
 Schedule E-2
 Page 4 of 8
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	General Service - Base Charge								
2	5/8" General Service	978		\$9,409	\$9.61	\$9,399	\$9.68	\$9,467	
3	3/4" General Service	0		\$0	\$9.61	\$0	\$9.68	\$0	
4	1" General Service	620		\$14,908	\$24.02	\$14,892	\$24.20	\$15,004	
5	1.5" General Service	386		\$18,516	\$48.05	\$18,547	\$48.42	\$18,690	
6	2" General Service	199		\$15,308	\$76.87	\$15,297	\$77.45	\$15,413	
7	3" General Service	12		\$1,845	\$153.75	\$1,845	\$154.92	\$1,859	
8	4" General Service	36		\$8,656	\$240.25	\$8,649	\$242.08	\$8,715	
9	6" General Service	0		\$0	\$480.47	\$0	\$484.12	\$0	
10	8" General Service	28		\$24,258	\$864.83	\$24,215	\$871.40	\$24,399	
11	10" General Service	12		\$16,724	\$1,393.36	\$16,720	\$1,403.95	\$16,847	
12	Total General Service Base Facility Charges	2,271		\$109,625		\$109,565		\$110,394	
13	Consumption Charge (per 1,000 Gallons)								
14	General Service		79,017	\$254,040	\$3.21	\$253,645	\$3.23	\$255,225	
15	Total General Service Consumption		79,017	\$254,040		\$253,645		\$255,225	
16	Total General Service	2,271	79,017	\$363,664		\$363,210		\$365,619	
17	Average General Service Bill			\$160.13		\$159.93		\$160.99	
18									
19	Bulk Service - Base Charge								
20	4" Bulk Service	0		\$0	\$240.25	\$0	\$242.08	\$0	
21	8" Bulk Service	0		\$0	\$864.83	\$0	\$871.40	\$0	
22	Total Bulk Service Base Facility Charges	0		\$0		\$0		\$0	
23									
24	Consumption Charge (per 1,000 Gallons)								
25	4" Bulk Service		0	\$0	\$3.21	\$0	\$3.23	\$0	
26	8" Bulk Service		0	\$0	\$3.21	\$0	\$3.23	\$0	
27	Total Bulk Service Consumption		0	\$0		\$0		\$0	
28	Total Bulk Service	0	0	\$0		\$0		\$0	
29	Average Bulk Service Bill			\$0.00		\$0.00		\$0.00	
30									
31	Private Fire Protection								
32	1.5" Private Fire Line	0		\$0	n/a 12		n/a		
33	2" Private Fire Line	0		\$0	n/a 12		n/a		
34	4" Private Fire Line	0		\$0	\$1,210.00 12	\$0	\$1,210.00	\$0	
35	6" Private Fire Line	0		\$0	\$2,420.00 12	\$0	\$2,420.00	\$0	
36	8" Private Fire Line	0		\$0	\$3,872.00 12	\$0	\$3,872.00	\$0	
37	10" Private Fire Line	0		\$0	\$5,565.00 12	\$0	\$5,565.00	\$0	
38	12" Private Fire Line	0		\$0	\$10,405.00 12	\$0	\$10,405.00	\$0	
39		0		\$0		\$0		\$0	
40	Other Miscellaneous Revenues			\$98,569		\$98,569		\$98,569	
41	Adjustment to reclass Miscellaneous Revenues			(36,335)		(36,335)		(36,335)	
42	Total Other Revenues			\$62,234		\$62,234		\$62,234	
43	Adjusted Test Year/ Annualized / Proposed Revenues			\$5,487,154		\$5,484,612		\$5,525,442	
44									
45	Total Per Books			\$5,463,208					
46	Adjustments to miscellaneous revenues per B-3			(36,320)					
47	Adjustment to remove accrued revenues per B-3, B-4			(49,467)					
48	Per Book Revenue, Net of Accrual			\$5,377,421			Required Revenues	5,526,342	
49	Difference			\$109,733			Difference	(\$900)	
50	Percentage			2.01%				-0.02%	

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

Line	(1) Class/Meter Size	(2) Total Bills 1/1-7/31	(3) Total Billable Gallons (in 000's) 1/1-7/31	(4) Test Year Rates Effective Dec 15, 2013	(5) Test Year Revenue 1/1-7/31	(6) Total Bills 8/1-12/16	(7) Total Billable Gallons (in 000's) 8/1-12/16	(8) Test Year Rates Effective Aug. 1, 2015	(9) Test Year Revenue 8/1-12/16	(10) Total Bills 12/17-12/31	(11) Total Billable Gallons (in 000's) 12/17-12/31	(12) Test Year Rates Effective Dec. 17, 2015	(13) Test Year Revenue 12/17-12/31
1	Residential - Base Charge												
2	5/8" Residential	22,525		\$23.25	\$523,706	14,722		\$23.45	\$345,231	1,664		\$23.19	\$38,588
3	3/4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
4	1" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
5	1.5" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
6	2" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
7	3" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
8	4" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
9	6" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
10	8" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
11	10" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
12	Residential Wholesale - Flat Meter (per unit)			n/a				n/a	\$0			n/a	\$0
13	Total Residential Service BFC	<u>22,525</u>			<u>\$523,706</u>	<u>14,722</u>			<u>\$345,231</u>	<u>1,664</u>			<u>\$38,588</u>
14	Consumption Charge (per 1,000 Gallons)												
15	Residential (Max 10k gallons)		139,353	\$4.23	\$589,464		89,584	\$4.27	\$382,524		9,954	\$4.22	\$42,005
16	Total Residential Service Billable Cons.		<u>139,353</u>		<u>\$589,464</u>		<u>89,584</u>		<u>\$382,524</u>		<u>9,954</u>		<u>\$42,005</u>
17	Total Residential Service	<u>22,525</u>	<u>139,353</u>		<u>\$1,113,170</u>	<u>14,722</u>	<u>89,584</u>		<u>\$727,755</u>	<u>1,664</u>	<u>9,954</u>		<u>\$80,593</u>
18	Average Residential Bill				<u>\$49.42</u>				<u>\$49.43</u>				<u>\$48.43</u>

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim [] Final [x]
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 6 of 8
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Billable Gallons (In 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge								
2	5/8" Residential	38,911	38,911	\$907,525	\$23.27	\$905,459	\$28.75	\$1,118,691	
3	3/4" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
4	1" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
5	1.5" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
6	2" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
7	3" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
8	4" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
9	6" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
10	8" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
11	10" Residential	0		\$0	\$23.27	\$0	\$28.75	\$0	
12	Residential Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total Residential Service BFC	<u>38,911</u>		<u>\$907,525</u>		<u>\$905,459</u>		<u>\$1,118,691</u>	
14	Consumption Charge (per 1,000 Gallons)								
15	Residential (Max 10k gallons)		238,891	\$1,013,993	\$4.23	\$1,010,509	\$5.23	\$1,249,400	
16	Total Residential Service Billable Consumption		<u>238,891</u>	<u>\$1,013,993</u>		<u>\$1,010,509</u>		<u>\$1,249,400</u>	
17	Total Residential Service	<u>38,911</u>	<u>238,891</u>	<u>\$1,921,518</u>		<u>\$1,915,968</u>		<u>\$2,368,091</u>	
18	Average Residential Bill			<u>\$49.38</u>		<u>\$49.24</u>		<u>\$60.86</u>	

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	
		1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1-12/16	8/1-12/16	Aug. 1, 2015	8/1-12/16	12/17-12/31	12/17-12/31	Dec. 17, 2015	12/17-12/31	
1	General Service - Base Charge													
2	5/8" General Service	168		\$23.25	\$3,906	67		\$23.45	\$1,571	8		\$23.19	\$186	
3	3/4" General Service			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0	
4	1" General Service	78		\$58.15	\$4,536	54		\$58.66	\$3,168	6		\$58.01	\$334	
5	1.5" General Service	14		\$116.29	\$1,628	8		\$117.30	\$938	2		\$116.00	\$232	
6	2" General Service	7		\$186.09	\$1,303	4		\$187.71	\$751	1		\$185.62	\$186	
7	3" General Service			\$372.16	\$0			\$375.40	\$0			\$371.23	\$0	
8	4" General Service			\$581.51	\$0			\$586.57	\$0			\$580.05	\$0	
9	6" General Service			\$1,163.04	\$0			\$1,173.16	\$0			\$1,160.12	\$0	
10	8" General Service	14		\$2,093.45	\$29,308	9		\$2,111.66	\$19,005	1		\$2,088.19	\$2,088	
11	10" General Service	7		\$3,372.81	\$23,610	4		\$3,402.15	\$13,609	1		\$3,364.34	\$3,364	
12	General Service Wholesale - Flat Meter (per unit)			n/a	\$0			n/a	\$0			n/a	\$0	
13	Total General Service Base Facility Charges	288			\$64,290	146			\$39,042	19			\$6,389	
14	Consumption Charge (per 1,000 Gallons)													
15	General Service		11,800	\$5.10	\$60,181	7,586		\$5.14	\$38,991	843		\$5.08	\$4,282	
16	Total General Service Consumption		11,800		\$60,181	7,586			\$38,991	843			\$4,282	
17	Total General Service	288	11,800		\$124,472	146	7,586		\$78,033	19	843		\$10,671	
18	Average General Service Bill				\$432.19				\$534.47				\$569.12	
19														
20	Residential & GS Reuse - Base Charge													
21	All Meters	3,847		\$7.37	\$28,352	2,799		\$7.43	\$20,797	333		\$7.35	\$2,448	
22	Total Residential Reuse Service Base Facility Charges	3,847	0		\$28,352	2,799			\$20,797	333			\$2,448	
23														
24	Consumption Charge (per 1,000 Gallons)													
25	Consumption for all meter sizes		61,780	\$1.10	\$67,958	39,716		\$1.11	\$44,084	4,413		\$1.10	\$4,854	
26	Total Residential Reuse Service Consumption		61,780		\$67,958	39,716			\$44,084	4,413			\$4,854	
27														
28	Total Residential Reuse Service	3,847	61,780		\$96,310	2,799	39,716		\$64,881	333	4,413		\$7,302	
29														
30	Average Residential Reuse Service Bill				\$25.04				\$23.18				\$21.93	
31														
32	Other Miscellaneous Revenues				\$12,393				\$7,967				\$885	
33	Adjustment to reclass Miscellaneous Revenues								\$0				\$0	
34	Total Other Revenues				\$12,393				\$7,967				\$885	
35	Adjusted Test Year/ Annualized / Proposed Revenues				\$1,346,344				\$878,636				\$99,451	
36														
37	Total Per Books				\$1,346,623				\$873,039				\$100,435	
38	Adjustments to miscellaneous revenues per B-3													
39	Adjustment to remove accrued revenues per B-3, B-4													
40	Total Adjusted Books				\$1,346,623				\$873,039				\$100,435	
41	Difference				(\$279)				\$5,597				(\$984)	
42	Percentage				-0.02%				0.64%				-0.98%	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 8 of 8
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2015	Billable Gallons (in 000's) Jan. - Dec. 2015	Test Year Revenue Jan. - Dec. 2015	Present Rates Effective 06/24/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	General Service - Base Charge								
2	5/8" General Service	243		\$5,663	\$23.27	\$5,655	\$28.75	\$6,986	
3	3/4" General Service	0		\$0	\$23.27	\$0	\$28.75	\$0	
4	1" General Service	138		\$8,037	\$58.21	\$8,018	\$71.91	\$9,906	
5	1.5" General Service	24		\$2,798	\$116.40	\$2,794	\$143.79	\$3,451	
6	2" General Service	12		\$2,239	\$186.25	\$2,235	\$230.07	\$2,761	
7	3" General Service	0		\$0	\$372.50	\$0	\$460.15	\$0	
8	4" General Service	0		\$0	\$582.03	\$0	\$718.98	\$0	
9	6" General Service	0		\$0	\$1,164.08	\$0	\$1,437.99	\$0	
10	8" General Service	24		\$50,401	\$2,095.32	\$50,288	\$2,588.35	\$62,120	
11	10" General Service	12		\$40,583	\$3,373.83	\$40,486	\$4,167.69	\$50,012	
12	General Service Wholesale - Flat Meter (per unit)	0		\$0	n/a	\$0	n/a	\$0	
13	Total General Service Base Facility Charges	453		\$109,721		\$109,475		\$135,236	
14	Consumption Charge (per 1,000 Gallons)								
15	General Service		20,229	\$103,454	\$5.10	\$103,168	\$6.30	\$127,443	
16	Total General Service Consumption		20,229	\$103,454		\$103,168		\$127,443	
17	Total General Service	453	20,229	\$213,176		\$212,643		\$262,679	
18	Average General Service Bill			\$470.85		\$469.67		\$580.19	
19									
20	Residential & GS Reuse - Base Charge								
21	All Meters	6,979		\$51,597	\$7.38	\$51,505	\$9.12	\$63,648	
22	Total Residential Reuse Service Base Facility Charges	6,979		\$51,597		\$51,505		\$63,648	
23									
24	Consumption Charge (per 1,000 Gallons)								
25	Consumption for all meter sizes		105,908	\$116,896	\$1.10	\$116,499	\$1.36	\$144,035	
26	Total Residential Reuse Service Consumption		105,908	\$116,896		\$116,499		\$144,035	
27									
28	Total Residential Reuse Service	6,979	105,908	\$168,492		\$168,004		\$207,683	
29									
30	Average Residential Reuse Service Bill			\$24.14		\$24.07		\$29.76	
31									
32	Other Miscellaneous Revenues			\$21,245		\$21,245		\$21,245	
33	Adjustment to reclass Miscellaneous Revenues			(12,171)		(12,171)		(12,171)	
34				\$9,074		\$9,074		\$9,074	
35	Adjusted Test Year/ Annualized / Proposed Revenues			\$2,312,260		\$2,305,689		\$2,847,528	
36									
37	Total Per Books			\$2,320,097					
38	Adjustments to miscellaneous revenues per B-3			(12,171)					
39	Adjustment to remove accrued revenues per B-3, B-4			(10,524)					
40	Total Adjusted Books			\$2,297,402			Required Revenues	2,848,232	
41	Difference			\$14,858			Difference	(\$705)	
42	Percentage			0.64%				-0.02%	

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-3

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [x] or Sewer [x]

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

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	9,824	9	163	-	-	9,996
2	February	9,881	9	157	-	-	10,047
3	March	9,901	9	169	-	-	10,079
4	April	9,963	9	167	-	-	10,139
5	May	9,962	10	398	-	-	10,370
6	June	10,031	9	172	-	-	10,212
7	July	10,035	9	175	-	-	10,219
8	August	10,036	-	173	-	-	10,209
9	September	10,042	34	177	-	-	10,253
10	October	10,052	4	173	-	-	10,229
11	November	10,000	4	171	-	-	10,175
12	December	10,118	4	176	-	-	10,298
13							
14	Total	119,845	110	2,271	-	-	122,226

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Reuse Residential	Reuse General Service	Total
1	January	3,165		41	485	1	3,692
2	February	3,191		41	521	1	3,754
3	March	3,202		41	524	4	3,771
4	April	3,229		41	554	4	3,828
5	May	3,229		42	562	4	3,837
6	June	3,253		41	584	4	3,882
7	July	3,256		41	595	4	3,896
8	August	3,264		33	601	5	3,903
9	September	3,281		33	607	5	3,926
10	October	3,284		33	620	5	3,942
11	November	3,230		32	620	4	3,886
12	December	3,327		34	659	6	4,026
13							
14	Total	38,911	-	453	6,932	47	46,343

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-4

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [x] Sewer []

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-4

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [x]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [X] Sewer []

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 35,833	\$ 22,596	\$ -	\$ -	\$ 40,140	\$ 98,569
2						
3	Other Charges as follows:					
4	Connection Meter Fee				36,320	
5	NSF Check Charge				2,735	
6	Tampering Fee				170	
7	Plan Review & Inspection Fees				900	
8	Misc. Sales Tax Collections				15	
9	Total Other Charges				<u>40,140</u>	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-5

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 8,956	\$ 42	\$ -	\$ -	\$ 12,246	\$ 21,244
2						
3	Other Charges as follows:					
4	Meter Connection Fee				12,171	
5	NSF Check Charge				75	
6	Tampering Fee				-	
7	Cut-Off Charge					
8	Total Other Charges				<u>12,246</u>	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015

Schedule E-6
 Page 1 of 1
 Preparer: Jared Deason

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

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1	5.25	American Darling	B 84 B5	89
2	6.00	American Darling	B 84 B5	1
3	5.25	American Darling	B-84-B	240
4	6.00	American Darling	B-84-B	10
5	5.25	Clow	Medallion	29
6	5.25	Kennedy	K-10	4
7	5.25	Kennedy	K-81-A	1
8	5.25	MH	454310	1
9	4.50	Mueller	Super Centurion	2
10	5.25	Mueller	Super Centurion	207
11	5.25	US Pipe	Metropolitan	6
12				
13				<u>590</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim Final

Historical Projected

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1			
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	<u> </u> <u> </u>

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule E-8

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

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

Line No.	(1) Type	(2) Description
1		This Utility does not have any agreements or contracts that have rates or conditions that differ from those on the approved
2		tariffs, therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-9

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
-----------------	------------------------------------	---------------------------------	-----------------------	---	-----------------------------------

- 1 This Utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not
- 2 applicable.

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Lake Utility Services

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Water [X] Sewer [X]

Florida Public Service Commission

Schedule E-10

Page 1 of 1

Preparer: Jared Deason

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

Line No.	Type Charge	(1)	(2)	Water	(3)	(4)	Sewer	(5)
		Present Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges		
1								
2	This Utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.							

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-11

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water or Sewer

Historic or Projected

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

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

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-12

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity

Line No

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Utility Services
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Jared Deason

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

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

Company: Utilities, Inc. of Florida - Lake Utility Services

Schedule: E-14

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [x] or Sewer [x]

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	96.718	95.33	0.000	94.613	4.187	-3.468	-3.6%
Feb-15	85.108	83.89	0.000	83.097	1.023	-0.227	-0.3%
Mar-15	112.799	111.26	0.000	82.571	0.489	28.196	25.3%
Apr-15	124.772	123.37	0.000	111.987	0.472	10.908	8.8%
May-15	159.393	157.99	0.000	140.875	0.492	16.620	10.5%
Jun-15	135.239	134.37	0.000	141.800	0.395	-7.830	-5.8%
Jul-15	116.346	115.50	0.000	127.013	0.409	-11.920	-10.3%
Aug-15	103.573	102.91	0.000	101.905	0.602	0.403	0.4%
Sep-15	102.768	102.17	0.000	97.019	0.429	4.726	4.6%
Oct-15	132.822	132.01	0.000	97.363	0.339	34.304	26.0%
Nov-15	121.415	120.64	0.000	123.557	0.444	-3.357	-2.8%
Dec-15	115.198	114.50	0.000	112.104	0.425	1.968	1.7%
Total	1,406.151	1,393.933	0.000	1,313.905	9.704	70.324	5.0%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:

Excludes Four Lakes & Lake Saunders, which are stand alone systems.

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:

The total gallons sold for LUSI excluding Four Lakes and Lake Saunders, as shown on Schedule F-1 and F-9, are the same. The total gallons sold for per Schedule E-2 is 1,322,430 k-gallons, a difference of 8,525 k-gallons or only 0.645%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: June 30, 2010

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

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

Month/ Year	(1)		(2)	(3)	(4)	(5)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)
Jan-15	0.512	0.505	0.000	0.493	0.018	-0.007
Feb-15	0.442	0.436	0.000	0.413	0.046	-0.023
Mar-15	0.575	0.567	0.000	0.375	0.022	0.170
Apr-15	0.620	0.611	0.000	0.450	0.016	0.145
May-15	0.864	0.852	0.000	0.630	0.012	0.210
Jun-15	0.643	0.634	0.000	0.722	0.018	-0.106

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

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: June 30, 2010

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (2)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-15	0.344	0.337	0.000	0.177	0.122	0.037	11.1%
Feb-15	0.378	0.370	0.000	0.184	0.178	0.009	2.4%
Mar-15	0.347	0.340	0.000	0.175	0.183	-0.018	-5.4%
Apr-15	0.396	0.388	0.000	0.183	0.186	0.019	4.9%
May-15	0.456	0.447	0.000	0.247	0.156	0.043	9.7%
Jun-15	0.385	0.377	0.000	0.252	0.164	-0.039	-10.3%
Jul-15	0.369	0.361	0.000	0.210	0.194	-0.042	-11.7%
Aug-15	0.353	0.346	0.000	0.187	0.172	-0.012	-3.4%
Sep-15	0.337	0.347	0.000	0.166	0.179	0.002	0.5%
Oct-15	0.337	0.347	0.000	0.177	0.176	-0.006	-1.9%
Nov-15	0.326	0.335	0.000	0.161	0.172	0.003	0.9%
Dec-15	0.335	0.345	0.000	0.166	0.193	-0.013	-3.9%
Total	4.363	4.341	0.000	2.284	2.074	-0.018	-0.4%

(Above data in millions of gallons)

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

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:

The total gallons sold for Lake Saunders, as shown on Schedule F-1 and F-9 are the same.

The total gallons sold for per Schedule E-2 is 2.282 mg, virtually the same.

This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Lake Groves	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	15.03				15.03	-
Feb-15	13.86				13.86	-
Mar-15	16.47				16.47	-
Apr-15	13.49				13.49	-
May-15	12.68				12.68	-
Jun-15	12.34				12.34	-
Jul-15	15.01				15.01	-
Aug-15	13.94				13.94	-
Sep-15	11.95				11.95	-
Oct-15	13.69				13.69	-
Nov-15	14.22				14.22	-
Dec-15	11.98				11.98	-
Total	164.66	-	-	-	164.66	-

(Above data in thousands of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Cumulative design capacity of all well systems in LUSI]		13,200,000
2 Maximum Day (see Sch. F-1)		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/21/2015</u>	<u>7,199,000</u>
3 Five Day Max. Year (see Sch. F-1)		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/17/2015</u>	<u>6,150,000</u>
	(2) <u>5/18/2015</u>	<u>6,244,000</u>
	(3) <u>5/31/2015</u>	<u>6,268,000</u>
	(4) <u>5/14/2015</u>	<u>6,852,000</u>
	(5) <u>5/21/2015</u>	<u>7,199,000</u>
	AVERAGE	<u>6,542,600</u>
4 Average Daily Flow		
	Max Month	<u>5,096,350</u>
	Annual	<u>3,818,996</u>
5 Required Fire Flow [Lake County Code]		500 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		151,200
2 Maximum Day (see Sch. F-1, page 2) The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	6/17/2015	36,000
3 Five Day Max. Year (see Sch. F-1, page 2) The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/29/2015 (2) 5/11/2015 (3) 5/14/2015 (4) 5/23/2015 (5) 5/24/2015	34,000 35,000 35,000 35,000 35,000
	AVERAGE	34,800
4 Average Daily Flow	Max Month Annual	27,481 18,766
5 Required Fire Flow [Lake County Code]		1200 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Water Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [Limited by Water Use Permit peak month withdrawal]		432,000
2 Maximum Day (see Sch. F-1, page 2)		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>7/10/2015</u>	<u>32,000</u>
	Tested PRV	
	<u>3/23/2015</u>	<u>31,000</u>
3 Five Day Max. Year (see Sch. F-1, page 2)		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/24/2015</u>	<u>19,000</u>
	(2) <u>5/2/2015</u>	<u>20,000</u>
	(3) <u>5/3/2015</u>	<u>20,000</u>
	(4) <u>5/8/2015</u>	<u>21,000</u>
	(5) <u>5/15/2015</u>	<u>21,000</u>
	AVERAGE	<u>20,200</u>
4 Average Daily Flow		
	Max Month	<u>14,410</u>
	Annual	<u>11,892</u>
5 Required Fire Flow [Lake County Code]		1200 gpm x 2 hrs
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>999,000</u>
<p>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. Note: Although the plant was expanded to 1 mgd, the permit allows operation at .499 mgd as long as the AADF remains below .500 mgd.</p>		
2. Average Daily Flow Max Month (a)	<u>March, 2015</u>	<u>531,387</u>
Annual Average Daily Flow		<u>451,110</u>

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

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Comm

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		11,680 gpm
Firm Reliable well pumping capacity (largest well out), gpm		8,680 gpm
Ground storage capacity, gal.		3,374,685 gallons
Usable ground storage (90%), gal.		3,037,217 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		54,900 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		3,037,217 gallons
Maximum day demand,		7,199,000 gpd
Peak hour demand = 2 x max day/1440		9,999 gpd
Fire flow requirement	500 gpm for x 2 hours	60,000 gpd
Unaccounted for water	5.04% of water pumped	192,668 gpd, avg
Acceptable unaccounted for	10.00%	381,900 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis, inaccordance with Rule 25-30.4325:

Water Treatment Facilities, usable storage

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

		100.00%
A =	Peak demand (Max Day)	7,199,000 gpd
B =	Property needed to serve five years after TY	1,185,167 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	8,332,800 gpd

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

Storage

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

		100.00%
A =	Peak demand (Max Day)	7,199,000 gpd
B =	Property needed to serve five years after TY	1,185,167 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (Usable Capacity)	3,037,217 gallons

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

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Comm

Company: Lake Utilities Services, Inc. - Four Lakes
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-5
Page 2 of 4
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		180 gpm
Firm Reliable well pumping capacity (largest well out), gpm		90 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		2,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		36,000 gpd
Peak hour demand = 2 x max day/1440		50 gpm
Fire flow requirement	500 gpm for x 2 hours	500 gpm
Unaccounted for water	8.96% of water pumped	1.168 gpm
Acceptable unaccounted for	10.00%	1.303 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, inaccordance with Rule 25-30.4325:

Water Treatment Facilities, no usable storage

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

A =	Peak demand (Max Day) - Peak hour	50 gpm
B =	Property needed to serve five years after TY	0.0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0.0 gpm
E =	Firm Reliable Capacity	90 gpm

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

Used and Useful Calculations - Historic
Water Treatment Plant

Florida Public Service Comm

Company: Lake Utilities Services, Inc. - Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

Schedule F-5
Page 3 of 4
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		600 gpm
Firm Reliable well pumping capacity (largest well out), gpm		300 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		
Usable elevated storage (100%)		
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		31,000 gpd
Peak hour demand = 2 x max day/1440		43 gpm
Fire flow requirement	500 gpm for x 2 hours	500 gpm
Unaccounted for water	-0.42% of water pumped	-0.034 gpm
Acceptable unaccounted for	10.00%	0.826 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, inaccordance with Rule 25-30.4325;

Water Treatment Facilities, no usable storage

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

A =	Peak demand (Max Day) - Peak hour	43 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0.0 gpm
E =	Firm Reliable Capacity	300 gpm

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

Used and Useful Calculations - Inventory of Components
Water Treatment Plant

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

The LUSI Combined system covers an extended area and is composed of multiple wells and storage facilities. These facilities are interconnected and serve the service area as a whole. As such, the system is analyzed for used & useful as a single system. The capacities and descriptions of the components are shown below.

Wells											
Name	PWS ID #	Location	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage MG	Type	Source		
Lake Louisa WTP	3354883-02	Vistas	1/AAH6658	1988	1,000	1,944,000	1.0000	G	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015	
		Vistas	3/AAH2778	2003	625		incl.				
Vistas	3354883-02	Vistas	2/AAH6686	1993	750	822,000	0.1000 0.0150	G H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015 * Updated Survey 4/14/2015	
Lake Ridge Club	3354883-05	L. Ridge Club	1/Unknown	1990	650	468,000	0.0070	H	Sanitary Survey 1/14/10	Confirmed Survey 9/14/2014	
Amber Hill	3354883-06	Amber Hill	1/Unknown	1985	500	396,000	0.0075	H	Sanitary Survey 1/14/10	Confirmed Survey 9/24/2014	
Clermont #1	3354883-07	Four Winds	1/AAH6674	1940	236	115,000	0.0010	H	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015	
			2/AAH6675	1980	54		0.0009	H			
Clermont #2	3354883-08	Carr Water System	1/AAH6677	1939	45	71,000	0.0035	H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015 * Updated Survey 4/14/2015	
			2/AAH6676	1963	75						
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	396,000	0.0100	H	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015	
The Oranges	3354883-10	The Oranges	1/AAH6684	1986	530	396,000	-	H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015 * Updated Survey 4/14/2015	
C.R. 561		L. Crescent Hills Crescent West	2/AAH6681	1991	600	2,592,000	0.7500	G	Sanitary Survey 1/14/10	Confirmed Survey 9/24/2014 * Updated Survey 4/14/2015	
			3/Unknown*	1987	690						
			1/AAH4420*	1986	600	240,000	0.0100	H	Sanitary Survey 1/14/10	Note: Included in C.R. 561 design capacity; only applies if operated as stand-alone.	
LUSI South	3354881	Lake Grove	AAH6688	1991	1,000	6,000,000	-	H	Sanitary Survey 1/15/10	Confirmed Survey 4/14/2015	
			AAH6687	1992	625		0.5000	G	3 @ 2500	* Updated Survey 4/14/2015	
			AAI5838	2005	3,000		1.0000	G	2 @ 1500		
Totals					11,680	13,200,000	3.3747 0.0549	G H			
Stand Alone Systems											
Lake Saunders	PWS ID # 3354695	Location L. Saunders L. Saunders	Well No.	Yr Drilled	Capacity gpm	Design, gpd	Gal	Type			
			1	1984	300	432,000	5,000	H	Sanitary Survey 11/19/09	Confirmed Survey 4/15/2015	
			2	1984	300						
Wells											
Four Lakes	PWS ID # 3354647	Location Four Lakes Four Lakes	Well No.	Yr Drilled	Pump Capacity gpm	Max Day Design, gpd	Storage Gal	Type			
			1	1980	90	151,200	2,000	H	Sanitary Survey 10/08/09	Confirmed Survey 4/15/2015	
			2	1980	90						

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

Line
No.

1 (A) Used and useful flow, GPD	451,110
2 AADF	451,110
Less: Excessive I&I (from Sch. F-6, page 2)	<u>0</u>
Net Used and useful flow, GPD	<u>451,110</u>
3 (B) Property needed for post test year period (See F-8)	135,110
4 (C) Permitted capacity	<u>999,000</u>
5 (D) Used and useful percentage	<u>59.00</u> %
6 (D1)	<u>100.00</u> %
7 (E) Non-used and useful percentage	<u>41.00</u> %
8 (E1)	<u>0.00</u> %

The above used and useful percentage is applicable to Treatment and Disposal accounts except reuse accounts. All Reuse, Pumping, Intangible and General Plant is considered 100% Used & Useful.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	6	131	0.025	74	
2	8	90,664	17.171	68,685	
3	10	350	0.066	331	
4	Total	91,145	17.262	69,091	25,218,113
5	Estimated Inflow @ 10% of flows (1.8)				16,514,956
6	Allowable I&I				41,733,069
B. Actual Inflow & Infiltration (I&I)					
7	Wastewater treated				164,655,000
				Estimated returned *	
8	Water Gallons used by WW cust.		369,274,419	45%	165,149,561
9	Estimated flows returned				165,149,561
* Homes & common areas are heavily landscaped and the soil is very porous, like sugar sand. Per F-10, average water use is 107,330 gals per year or 8,944 per month per SFR. This is a considerable improvement since the last case, but assuming just 4,000 gallons per mo per SFR for basic water, 4,000/8,944 equates to to a 45% return to wastewater. In the last case it was only 30% return.					
10	Estimated I&I (treated less returned) [1.7-1.9]				-494,561
11	Actual less allowable [1.10-1.6]				-42,227,630
12	Excess, if any [1.10-1.6, if positive]				0
13	Excess as percent of wastewater treated				0.00%

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

Florida Public Service Commission

**Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015**

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

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

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

Water Distribution & Wastewater Collection Systems

In Docket No. 100426-WS, the Commission found that all the water & wastewater distribution & collection mains are contributed to the Utility in all three service area and should be considered 100% used and useful.

Margin Reserve Calculations - Historic

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
Docket No.: 160101-WS
Historical Year Ended: December 31, 2015

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

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

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

Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9)	346.50 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-3, F-9)	684.07 max day gpd/ERC
PN =	Property needed expressed in U units	1,185,167 gpd

NOTE: $U = T/A$, where:

T = TY Max Day gallons (from Sch. F-3)
A = TY Total ERCs (from Sch. F-9)

Water Source, Pumping, Treatment & Storage - Four Lakes & Lake Saunders

In Docket No. 100426-WS, the Commission found the Four Lakes and Lake Saunders system to be built with no growth. There is no growth margin.

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (Sch. F-10)	126.22 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations (Sch. F-2, F-10)	131.12 avg day gpd/ERC
PN =	Property needed expressed in U units	82,750 gpd

NOTE: $U = T/A$, where:

T = TY treated gallons (from Sch. F-2)
A = TY Total ERCs (from Sch. F-10)

In addition, there are 152 prepaid lots in Sawgrass Bay and 35 prepaid lots in the Lake Grove service are =

@	187 prepaid lots
	280 gpd/ERC
	52,360 gpd

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 160101-WS
 Historical Year Ended: December 31, 2015

Schedule F-9
 Page 1 of 3
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	8,607	8,752	8,680	1,572,524,424	181,177	1,650,403,054	9,109	
2	2012	8,752	9,040	8,896	1,416,932,400	159,277	1,499,345,670	9,413	3.34%
3	2013	9,040	9,574	9,307	1,274,266,460	136,915	1,343,465,180	9,812	4.24%
4	2014	9,574	9,709	9,642	1,161,091,544	120,426	1,216,804,856	10,104	2.97%
5	2015	9,709	10,011	9,860	1,231,036,774	124,852	1,313,905,285	10,524	4.15%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>3.68%</u>	

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

Constant: 8736.763778
 X Coefficient: 351.9488815
 R^2: 0.996832675

X	Y	Year
1	9,109	2011 Actual
2	9,413	2012 Actual
3	9,812	2013 Actual
4	10,104	2014 Actual
5	10,524	2015 Actual
10	12,256	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation:

1,733 ERCs

Equivalent Residential Connections - Water

Company: Lake Utilities Services, Inc. - Four Lakes
 Docket No.: 160101-WS
 Historical Year Ended: December 31, 2015

Florida Public Service Commission

Schedule F-9
 Page 2 of 3
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	67	68	68	8,454,020	125,245	8,454,020	68	
2	2012	68	66	67	7,295,140	108,883	7,295,140	67	-0.74%
3	2013	66	67	67	6,757,760	101,620	6,757,760	67	-0.75%
4	2014	67	67	67	6,369,280	95,064	6,369,280	67	0.75%
5	2015	67	68	68	5,994,400	88,806	5,994,400	68	0.75%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

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

Constant: 67.1
 X Coefficient: 0.00
 R^2: 0.00

X	Y	Year
1	68	2011 Actual
2	67	2012 Actual
3	67	2013 Actual
4	67	2014 Actual
5	68	2015 Actual
10	67	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation:

(0.40) ERCs

Equivalent Residential Connections - Water

Company: Lake Utilities Services, Inc. - Lake Saunders
 Docket No.: 160101-WS
 Historical Year Ended: December 31, 2015

Florida Public Service Commission

Schedule F-9
 Page 3 of 3
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	2011	43	43	43	2,099,460	48,825	2,099,460	43	
2	2012	43	40	42	2,293,630	55,268	2,293,630	42	-3.49%
3	2013	40	42	41	2,258,030	55,074	2,258,030	41	-1.20%
4	2014	42	40	41	1,969,940	48,047	1,969,940	41	0.00%
5	2015	40	39	40	2,284,430	57,834	2,284,430	40	-3.66%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-2.09%</u>	

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

Constant: 43.45
 X Coefficient: -0.75
 R^2: 0.892857143

X	Y	Year
1	43	2011 Actual
2	42	2012 Actual
3	41	2013 Actual
4	41	2015 Actual
5	40	2015 Actual
10	36	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation:

(3.55) ERCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders
 Docket No.: 160101-WS
 Historical Year Ended: December 31, 2015

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

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

Line No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	2,809	2,841	2,825	478,901,073	169,523	491,445,023	2,899	
2	2012	2,841	2,925	2,883	436,113,401	151,271	451,281,071	2,983	2.91%
3	2013	2,925	3,046	2,986	375,424,506	125,749	389,371,356	3,096	3.79%
4	2014	3,046	3,177	3,112	351,613,863	113,005	366,378,003	3,242	4.71%
5	2015	3,177	3,327	3,252	349,036,825	107,330	369,274,419	3,441	6.12%
Average Growth Through 5-Year Period (Col. 8)									4.38%

NOTE: The above history of gallons is the gallons used by wastewater customers, not the gallons billed (and capped). Gallons billed was not used because there is not a history readily available. Also, gallons billed reflects an arbitrary cap and is not necessarily indicative of gallons treated.

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

Constant:	2729.675722	X	Y	Year
X Coefficient:	134.2000907	1	2,899	2011 Actual
R^2:	0.973402055	2	2,983	2012 Actual
		3	3,096	2013 Actual
		4	3,242	2014 Actual
		5	3,441	2015 Actual
		10	4,072	Hist TY + 5 yrs

HISTORIC

Five year growth per regression equation: 631 ERCs

Five year growth per 5% per year maximum 951 ERCs

Reconciliation of Water Gallons Sold to WW Customers shown in Schedules F-10 and E-2:

The total water gallons sold to wastewater customers, shown above is 463,627,836. The total water gallons sold to wastewater customers shown on Schedule E-2 is 463,760,000. The difference is 132,164 gallons or only .0285% of the amount shown on E-2. This is due to the fact that the amount on F-10 is the sum of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Interim Rate
Schedules