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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





FOR THE

Test Year Ended: 12/31/2015

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

INDEX

DESCRIPTION OF SCHEDULE SCHEDULE PAGE(S) VOLUME I RATE BASE Schedule of Rate Base - Water - Final 1 A-1 Schedule of Rate Base - Sewer 2 A-2 Adjustments to Rate Base - Final 3 A-3 Annual Plant Additions and Balances 6 A-4 Water Plant in Service by Primary Account 7 A-5 Sewer Plant in Service by Primary Account 9 A-6 Summary of Non-Used & Useful Plant 11 A-7 Annual Accumulated Depreciation Additions and Balances A-8 12 Water Accumulated Depreciation by Primary Account A-9 13 Sewer Accumulated Depreciation by Primary Account A-10 15 **Annual CIAC Additions and Balances** 17 A-11 CIAC by Classification A-12 18 Annual Accumulated Amortization of CIAC Additions and Balances A-13 20 Accumulated Amortization of CIAC by Classification 21 A-14 Schedule of AFUDC Rates Used A-15 23 Annual Advances for Construction Additions and Balances 24 A-16 25 **Calculation of Working Capital Allowance** A-17 **Comparative Balance Sheet - Assets** A-18 26 Comparative Balance Sheet - Liabilities & Owners' Equity A-19 28 NET OPERATING INCOME Schedule of Water Operating Statement - Final B-1 30 Schedule of Sewer Operating Statement - Final 31 B-2 Adjustments to Operating Income - Final 32 B-3 Test Year Operating Revenues **B-4** 35 Operation and Maintenance Expenses by Month - Water 36 B-5 **Operation and Maintenance Expenses by Month - Sewer** 37 R-6 **Comparative Operation and Maintenance Expenses - Water** 38 **B-7 Comparative Operation and Maintenance Expenses - Sewer** 39 B-8 Schedule of Test Year Contractual Services 40 B-9 Analysis of Rate Case Expense 41 B-10 Analysis of Major Maintenance Projects - Water and Sewer B-11 42 Schedule of Allocated Expenses 43 B-12 56 **Depreciation Expense - Water** B-13 **Depreciation Expense - Sewer** 57 B-14 Schedule of Taxes Other than Income 58 B-15 **INCOME TAX** Reconciliation of Total Income Tax Provision - Final 59 C-1 State and Federal Income Tax Calculation - Current -Final 60 C-2 Schedule of Interest in Tax Expense Calculation 62 C-3 Book/Tax Differences - Permanent C-4 63 64 Deferred Tax Expense - Final C-5 Accumulated Deferred Income Taxes - Final 66 C-6 Investment Tax Credits C-7 69 Parent(s) Debt Information 70 C-8 71 Income Tax Returns C-9 **Miscellaneous Tax Information** 72 C-10 COST OF CAPITAL **Requested Cost of Capital - Final** 73 D-1 Reconciliation of Capital Structure to Requested Rate Base - Final D-2 74 D-3 75 Preferred Stock Outstanding Short-Term Debt 76 D-4 Long-Term Debt 77 D-5 Variable Rate Long-Term Debt 78 D-6 79 **Schedule of Customer Deposits** D-7

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		RATE SCHEDULES
E-1	80	Rate Schedule
E-2	82	Revenue Schedule at Present and Proposed Rates
E-3	90	Customer Monthly Billing Schedule
E-4	91	Miscellaneous Service Charges
E-5	93	Miscellaneous Service Charge Revenue
E-6	95	Public Fire Hydrants Schedule
E-7	96	Private Fire Protection Schedule
E-8	97	Contracts and Agreements Schedule
E-9	98	Tax or Franchise Fee Schedule
E-10	99	Service Availability Charges Schedule
E-11	100	Guaranteed Revenues Received Schedule
E-12	101	Class A Utility Cost of Service Study
E-13	102	Projected Test Year Revenue Calculation
E-14	103	Billing Analysis Schedule (contained in Volume II)
		ENGINEERING SCHEDULES
F-1	104	Gallons of Water Pumped, Sold and Unaccounted For
F-2	107	Gallons of Wastewater Treated
F-3	108	Water Treatment Plant Data
F-4	111	Wastewater Treatment Plant Data
F-5	112	Used and Useful Calculations - Water Treatment Plant
F-6	116	Used and Useful Calculations - Wastewater Treatment Plant
F-7	118	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	119	Margin Reserve Calculations - Water and Wastewater
F-9	120	Equivalent Residential Connections - Water
F-10	123	Equivalent Residential Connections - Wastewater

Rate Base

Schedule of Water 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-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 Heid For Future Use.

Line	(1)	Ave	(2) rage Amount Per		(3) A-3 Utility			(4) Adjusted Utility	(5) Supporting
No.	Description		Books		Adjustments			Balance	Schedule(s)
1	Utility Plant in Service	\$	49,554,823	\$	(7,380,578)	(A)	Ş	42,174,245	A-3, A-5
2								440.074	
3	Utility Land & Land Rights		112,871		-	(A)		112,871	A-3, A-5
4						(=)			A-7
5	Non-Used & Useful Plant		-		-	(B)		-	A-7
6					((-)			A 2
7	Construction Work in Progress		453,700		(453,700)	(C)		-	A-3
8						(-)		(44 742 840)	
9	Accumulated Depreciation		(14,746,722)		3,033,873	(ט)		(11,712,849)	A-3, A-9
10					(07.55.4)	(=)		(20, 606, 003)	A-3, A-12
11	Contributions in Aid of Construction		(20,668,539)		(27,554)	(E)		(20,696,093)	A-5, A-12
12					(000 044)	(-)		6 742 025	A 2 A 14
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			·					(20,400)	A 2 A 16
19	Advances For Construction		(38,400)					(38,400)	A-3, A-16
20						(-)		270 572	A 2 A 17
21	Working Capital Allowance				370,572	_ (G)	—	370,572	A-3, A-17
22					(46 052 272	
23	Total Rate Base	\$	22,374,269	<u>Ş</u>	(5,420,997)	-	Ş	16,953,272	

1

Schedule of Wastewater 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-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.

	(1)	Ave	(2) erage Amount	(3) A-3			(4) Adjusted	(5)
Line			Per	Utility			Utility	Supporting
No.	Description		Books	Adjustments			Balance	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							(4, 222, 002)	• 7
5	Non-Used & Useful Plant		-	(1,222,003	6) (B)		(1,222,003)	A-7
6				(250 76				A-3
7	Construction Work in Progress		259,767	(259,767) (C)		-	A-3
8			(5.076.700)	1075 24) (D)		(5,952,127)	A-3, A-10
9	Accumulated Depreciation		(5,076,780)	(875,347	ען (י		(5,952,127)	A-3, A-10
10			(12.000.012)	(45,225	3 /E)		(12,115,037)	A-3, A-12
11	Contributions in Aid of Construction		(12,069,812)	(45,22.	97 (E)		(12,115,057)	A 3, A 12
12	Assumulated Americation of CIAC		3,678,441	137,474	(F)		3,815,915	A-3, A-14
13	Accumulated Amortization of CIAC		5,078,441	157,47-	· (=)		5,015,515	
14 15	Acquisition Adjustments		(80,978)	80,978	3 (F)	I	-	-
15 16	Acquisition Aujustments		(00,570)	•••,••				
10	Accum. Amort. of Acq. Adjustments		7,960	(7,960)) (F)		-	-
18	Accum. Amora of Acq. Aujustmento		.,		<i>,</i> , ,			
19	Advances For Construction							A-3, A-16
20								
21	Working Capital Allowance		-	49,91	5 (G)		49,916	A-3, A-17
22								
23	Total Rate Base	\$	3,035,305 \$	6,767,24	3	\$	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

line.	Description	Water	Wastewater
No. 1	(A) Utility Plant & Land		
2	(1) Allocations of Common Plant between Systems		
2	340.5 / 390.7 Office Furn & Eqpt	(414,990)	414,990
	341.5 / 391.7 Transportation Eqpt Wtr	(164,146)	164,146
4 5	Total Allocations of common Plant between systems	(579,136) \$	579,136
5 c			
6 7	(2) Pro Forma Plant Additions		
	331.4 Oswalt Road - Utility Relocations	100,000	
8	348.5/398.7 SCADA System	423,000	47,000
9	•	67,819	
10	320.3 TTHM & HAA5 Study	1,140,122	523,335
11	331.4/361.2 US 27 North - Utility Relocations	_, ,	205,596
12	375.6 US 27 North - Utility Relocations (Reuse Main)		245,000
13	380.4 Sludge Dewatering Equipment		84,000
14	380.4 Lake Grove WWTP - Splitter Box Replacement	115,137	35,609
15	340.5/390.7 GIS Mapping	111,699	34,545
16	341.5/391.7 Vehicle Replacements	7,358	2,275
17	341.5/391.7 C4500 Kodiak Truck Upgrade	1,965,135 \$	
18	Total Pro Forma Plant Additions \$	1,905,155 \$	1,177,500
19			
20	(3) Pro Forma Plant Retirements	(75.000)	_
21	331.4 Oswalt Road - Utility Relocations	(75,000)	(379,271)
22	331.4/361.2 US 27 North - Utility Relocations	(826,269)	
23	375.6 US 27 North - Utility Relocations (Reuse Main)		(149,000)
24	380.4 Lake Grove WWTP - Splitter Box Replacement	(00 774)	(63,000)
25	341.5/391.7 Vehicle Replacements	(83,774)	(25,909)
26	\$	(985,043) \$	(617,180
27	(4) Commission Ordered Adjustment		
28	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly 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
	Total Adjust Tate base for Ad on cide on non-used and user in parts	_ \$	\$ (1,222,003
		<u> </u>	
40			
40 41	(C) Construction Work in Drogress		
40	(C) Constuction Work in Progress To remove from rate base average construction work in progress	(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

11	planation: Provide a detailed description of all adjustments to rate base per books, wit Description			Wastewater
Line No.			Water	
	(D) Accumulated Depreciation			
2	(1) To Correct for Prior Commission Ordered Adjustments:		169,541	52,430
3	340.5/390.7 Project Phoenix Total Adjustment For COA	<u></u>	169,541 \$	52,430
4		<u>, , , , , , , , , , , , , , , , , , , </u>	105,541 9	
5	ter a la companya de			
6	(2) Adjustment to Allocate Common Plant between Systems.		357,882	(357,882)
7	340.5 / 390.7 Office Furn & Eqpt		130,220	(130,220)
8	341.5 / 391.7 Transportation Eqpt Wtr	~	488,102 \$	(488,102)
9	Total Adjustment to Rate Base allocations between systems	\$	400,102 \$	(400,102)
10				
11	(3) Annualize A/D for plant additions during TY (using 1/2 Year Convension)		(4.000)	(204)
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 5ervices		(1,063)	(81)
21	366 Reuse Services			(512)
22	334/367 Meters		(2,876)	(513)
23	335 Hydrants		(213)	
24	336 Backflow Devices		(505)	
24 25	375 Reuse T&D System		· ·	(141)
	•			(129)
26	381 Plant Sewers		(2,471)	(244)
27	340/390 Ofc Furniture		(7,386)	(818)
28	341/391 Transportation Equipment		(7,500)	(30)
29	342/392 Stores Equipment		(385)	(151)
30	343/393 Tools, Shop & Garage Equipment			(49)
31	344/394 Lab Equipment		(11)	
32	345/395 Power Operated Equipment		(376)	(332)
33	346 Communication Equipment		(22)	(25.225)
34	Total Adjustment to Annualize A/D for TY Additions	\$	(21,293) \$	(25,335)
35				
36	(4) Additions related to Pro Forma (1/2 Year Convension)			
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 U5 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
	341.5/391.7 C4500 Kodiak Truck Upgrade		(736)	(228
46	Total Adjustments Accumulated Depreciation- Pro Forma Additio	ns \$	(58,612) \$	(26,344
46 47				
47				
47 48				
47 48 49	(5) Reductions related to Pro Forma Plant Retirements		75.000	
47 48 49 50	(5) Reductions related to Pro Forma Plant Retirements 331.4 Oswalt Road - Utility Relocations		75,000 826,269	379.271
47 48 49 50 51	(5) Reductions related to Pro Forma Plant Retirements 331.4 Oswalt Road - Utility Relocations 331.4/361.2 US 27 North - Utility Relocations		75,000 826,269	
47 48 49 50 51 52	(5) Reductions related to Pro Forma Plant Retirements 331.4 Oswalt Road - Utility Relocations 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main)			149,000
47 48 49 50 51	(5) Reductions related to Pro Forma Plant Retirements 331.4 Oswalt Road - Utility Relocations 331.4/361.2 US 27 North - Utility Relocations			379,271 149,000 63,000 25,909

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

1

2 3

4

5 6

7 8

9

Interim [] Final [X] Historic [X] Projected [] Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item. Water Wastewater Description Line No. (6) Commission Ordered Adjustment Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not made to books prior to test year Entry to books expected to be completed upon confirmation and verification with staff 1,471,091 \$ (1,005,176)\$ See Schedules A-9 and A-10 for detail 3,033,873 \$ (875,347) Adjustments to Test Year Accumulated Depreciation \$ (E) Contribution in Aid of Construction (1) Reclass CIAC from Miscellaneous Revenues 10 \$ (36,320) \$ (12,171) **Connection Meter Fee** 11 12 (2) Commission Ordered Adjustment - CIAC 13 Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not made to 14 15 books prior to test year Entry to books expected to be completed upon confirmation and verification with staff 16 (33,054) 8,766 \$ \$ See Schedules A-12 for detail 17 18 (45,225) (27,554) \$ Adjustments to Test Year CIAC \$ 19 20 (E) Accumulated Amortization of CIAC 21 (2) Commission Ordered Adjustment - Accum Amortization CIAC 22 Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not made to 23 books prior to test year 24 Entry to books expected to be completed upon confirmation and verification with staff 25 (963,611) \$ 137,474 See Schedules A-14 for detail 26 27 80,978 \$ 28 (F) Acquisition Adjustment 29 (7,960) Ś

Florida Public Service Commission

Preparer: Deborah Swain

Schedule: A-3

Page 3 of 3

(F) Accum Amortization of Acquisition Adjustment 30 31 (G) Working Capital 32 49,916 370,572 (1) Cash Working Capital per Schedule A-17 33 49,916 370,572 \$ Total Adjustment To Working Capital \$ 34

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

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

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			Year-Er	nd B	lalance
No.	Description		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		<u>.</u>		
17	Balance 12/31/2013	\$	47,641,807	Ş	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	Ş	16,208,833
22	Additions		865,550		1,069,406
23	Retirements		(122,077)		(112,572
24	Adjustment - Rounding	<u> </u>			22
25	Balance 12/31/2015	\$	49,409,404	Ş	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

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - W5 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

2 301. 3 302. 4 339. 5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 21 339. 22 TRA 23 303 24 304 25 311. 26 330. 27 331. 28 333 29 344 30 335 31 336	Account No. and Name ANGIBLE PLANT .1 Organization .1 Franchises .1 Other Plant & Misc. Equipment MCE OF SUPPLY AND PUMPING PLANT .2 Land & Land Rights .2 Structures & Improvements .2 Collect. & Impound. Reservoirs .2 Lake, River & Other Intakes .2 Collect. & Impound. Reservoirs .2 Lake, River & Other Intakes .2 Collect. & Impound. Reservoirs .2 Lake, River & Other Intakes .2 Vells & Springs .2 Infiltration Galleries & Tunnels .2 Supply Mains .2 Power Generation Equipment .2 Other Plant & Misc. Equipment .3 Other Plant & Misc. Equipment .3 Structures & Improvements .3 Other Plant & Misc. Equipment .3 A Land & Land Rights .4 Structures & Improvements	12/31/14 \$ 43,404 \$ 22,508 (349,935) 139,948 2,576,876 323,194 132,634 11,583 11,583 11,583 11,583 11,583 11,583 11,583 1,703	12/31/15 43,404 22,523 (349,935) 141,475 2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010 1,703	22,518 - (349,935) 140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		Add'l Adjust (16,209) (16,209) (349,935 (4,838)	Average 27,195 22,518 - 0 135,578 - 2,509,865 - 326,205 443,217 12,586 - 104,477	Useful % 0.00% \$ 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Amount
INTA 2 301. 3 302. 4 339. 5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA' 17 303. 18 304. 19 311. 20 320 21 339. 22 TRA 23 303 24 304 25 311 26 300 27 331 28 333 29 344 30 335 31 336	ANGIBLE PLANT .1 Organization .1 Franchises .1 Other Plant & Misc. Equipment JRCE OF SUPPLY AND PUMPING PLANT .2 Land & Land Rights .2 Structures & Improvements .2 Collect. & Impound. Reservoirs .2 Lake, River & Other Intakes .2 Collect. & Impound. Reservoirs .2 Lake, River & Other Intakes .2 Wells & Springs .2 Inflitration Galleries & Tunnels .2 Supply Mains .2 Supply Mains .2 Power Generation Equipment .2 Pumping Equipment .2 Other Plant & Misc. Equipment ITER TREATMENT PLANT .3 Land & Land Rights .3 Other Plant & Misc. Equipment .3 Other Plant & Misc. Equipment .3 Other Plant & Misc. Equipment .3 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	\$ 43,404 \$ 22,508 (349,935) 139,948 - 2,576,876 - 323,194 132,634 11,583 - 431,790 2,801,571 935,939 663,012	22,523 (349,935) 141,475 - 2,579,658 - 327,322 132,634 14,927 - 431,790 2,811,949 997,388 688,010	22,518 - (349,935) 140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		- 349,935 (4,838) - - (68,508) - 0 310,583 - - - (327,313)	22,518 0 135,578 2,509,865 326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
2 301. 3 302. 4 339. 5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 21 339. 22 TRA 23 303 24 304 25 311. 26 330. 27 331. 28 333 29 344 30 335 31 336	1 Organization 1 Franchises 1 Orther Plant & Misc. Equipment JRCE OF SUPPLY AND PUMPING PLANT 2 Land & Land Rights 2 Structures & Improvements 4 Land & Land Rights 2 Collect. & Impound. Reservoirs 4 Land & Springs 3 Inflitration Galleries & Tunnels 2 Wells & Springs 3 Inflitration Galleries & Tunnels 2 Over Generation Equipment 4 Synthematical Synth	22,508 (349,935) 139,948 - 2,576,876 - 323,194 132,634 11,583 - 431,790 2,801,571 935,939 663,012	22,523 (349,935) 141,475 - 2,579,658 - 327,322 132,634 14,927 - 431,790 2,811,949 997,388 688,010	22,518 - (349,935) 140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		- 349,935 (4,838) - - (68,508) - 0 310,583 - - - (327,313)	22,518 0 135,578 2,509,865 326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
3 302. 4 339. 5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 330. 16 WA 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 300. 27 331. 28 333. 29 344. 30 335. 31 336.	1. Franchises 1. Other Plant & Misc. Equipment 1. ACC OF SUPPLY AND PUMPING PLANT 1.2 Land & Land Rights 1.2 Structures & Improvements 1.2 Collect. & Impound. Reservoirs 1.2 Lake, River & Other Intakes 1.2 Vells & Springs 1.2 Infiltration Galleries & Tunnels 1.2 Pumping Equipment 1.2 Pumping Equipment 1.2 Other Plant & Misc. Equipment 1.3 Under Land Rights 1.3 Other Plant & Misc. Equipment 1.3 And & Land Rights	(349,935) 139,948 2,576,876 323,194 132,634 11,583 - 431,790 2,801,571 935,939 663,012	(349,935) 141,475 2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010	(349,935) 140,416 - 2,578,373 - 326,205 132,634 12,586 - 431,790 2,806,331 971,468		(4,838) - - (68,508) - 0 310,583 - - - (327,313)	0 135,578 2,509,865 326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
4 339. 5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WAT 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303 24 304. 25 311. 26 330. 27 331. 28 333. 29 344. 303 335. 311 336.	1.1 Other Plant & Misc. Equipment JRCE OF SUPPLY AND PUMPING PLANT 1.2 Land & Land Rights 1.2 Structures & Improvements 1.2 Collect. & Impound. Reservoirs 5.2 Collect. & Impound. Reservoirs 5.2 Lake, River & Other Intakes 1.2 Wells & Springs 1.2 Infiltration Galleries & Tunnels 1.2 Pumping Equipment 1.2 Pumping Equipment 1.2 Pumping Equipment 1.3 Land & Land Rights 1.3 Other Plant & Misc. Equipment 1.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment 1.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment 1.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment 3.4 Land & Land Rights	139,948 2,576,876 323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	141,475 2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010	140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		(4,838) - - (68,508) - 0 310,583 - - - (327,313)	135,578 - 2,509,865 - 326,205 443,217 12,586 -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
5 SOU 6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA' 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 332. 29 344. 30 335. 31 336.	JARCE OF SUPPLY AND PUMPING PLANT 1.2 Land & Land Rights 1.2 Structures & Improvements 1.2 Structures & Improvements 1.2 Collect. & Impound. Reservoirs 1.2 Lake, River & Other Intakes 1.2 Vells & Springs 1.2 Infiltration Galleries & Tunnels 1.2 Supply Mains 1.2 Power Generation Equipment 1.2 Pumping Equipment 1.2 Other Plant & Misc. Equipment 1.3 Structures & Improvements 1.3 Pumping Equipment 1.3 Structures & Improvements 1.3 Other Plant & Misc. Equipment 1.3 Austing Equipment 1.3 Other Plant & Misc. Equipment 1.3 Austing Store & DISTRIBUTION PLANT 1.3 Land & Land Rights 1.3 Land & Land Rights	139,948 2,576,876 323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	141,475 2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010	140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		(4,838) - - (68,508) - 0 310,583 - - - (327,313)	135,578 - 2,509,865 - 326,205 443,217 12,586 -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
6 303. 7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA' 17 303. 18 304. 19 311. 20 320 21 339. 22 TRA 23 303 24 304 25 311 26 330 27 331 28 333 29 344 30 335 31 336	2. Land & Land Rights 3. Structures & Improvements 3. Collect. & Impround. Reservoirs 3. Lake, River & Other Intakes 7. Wells & Springs 3. Inflitration Galleries & Tunnels 3. Supply Mains 3. Power Generation Equipment 3. Other Plant & Misc. Equipment 3. Land & Land Rights 4. Structures & Improvements 3. Water Treatment Equipment 3. Other Plant & Misc. Equipment 3. Water Treatment Equipment 3. Other Plant & Misc. Equipment 3. Other Plant & Misc. Equipment 3. Autor & List Equipment 3. Autor & Land Rights 3. Other Plant & Misc. Equipment 3. Autor & List Equipment 3. Autor & Land Rights 3. Autor & Land R	139,948 2,576,876 323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	141,475 2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010	140,416 - 2,578,373 326,205 132,634 12,586 - 431,790 2,806,331 971,468		(4,838) - - (68,508) - 0 310,583 - - - (327,313)	135,578 - 2,509,865 - 326,205 443,217 12,586 -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
7 304. 8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA'. 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 300. 27 311. 28 333. 29 344. 30 335. 31 336.	2. Structures & Improvements 3.2 Collect. & Impound. Reservoirs 3.2 Lake, River & Other Intakes 7.2 Wells & Springs 3.2 Infiltration Galleries & Tunnels 3.2 Supply Mains 3.2 Power Generation Equipment 3.2 Other Plant & Misc. Equipment 3.3 Land & Land Rights 3.3 Other Plant & Misc. Equipment 3.4 Land & Land Rights 3.4 Land & Land Rights 3.5 Land & Land Rights 3.5 Other Plant & Misc. Equipment 3.5 Other Plant & Misc. Equipment 3.6 Other Plant & Misc. Equipment 3.7 Other Plant & Misc. Equipment 3.8 Other Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Other Plant & Misc. Equipment 3.5 Other Plant & Misc. Equip	2,576,876 323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	2,579,658 327,322 132,634 14,927 431,790 2,811,949 997,388 688,010	2,578,373 326,205 132,634 12,586 431,790 2,806,331 971,468		(68,508) 0 310,583 - - (327,313)	- 2,509,865 - 326,205 443,217 12,586 -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
8 305. 9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA7 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 333. 29 344. 30 335. 31 336.	2. Collect. & Impound. Reservoirs 2. Lake, River & Other Intakes 2. Wells & Springs 3.2 Infiltration Galleries & Tunnels 3.2 Supply Mains 3.2 Power Generation Equipment 1.2 Pumping Equipment 3.2 Other Plant & Misc. Equipment 3.3 Uand & Land Rights 1.3 Pumping Equipment 3.3 Other Plant & Misc. Equipment 3.4 Conter Plant & Misc. Equipment 3.5 Other Plant & Misc. Equipment 3.4 Land & Land Rights 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.4 Land & Land Rights 3.5 Conter Plant & Misc. Equipment 3.5 Conter Plant &	323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	- 327,322 132,634 14,927 - 431,790 2,811,949 997,388 688,010	- 326,205 132,634 12,586 - 431,790 2,806,331 971,468		0 310,583 - - (327,313)	326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	
9 306. 10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WA 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303 24 304. 25 311 26 330. 27 331. 28 333. 29 344 30 335. 31 336.	2 Lake, River & Other Intakes 7.2 Wells & Springs 7.2 Infiltration Galleries & Tunnels 7.2 Supply Mains 7.2 Power Generation Equipment 7.2 Pumping Equipment 7.2 Other Plant & Misc. Equipment 7.3 Land & Land Rights 7.3 Other Plant & Misc. Equipment 7.3 A Land & Land Rights 7.4 Land & Land Rights 7.5 Other Plant 7.5 Other 7	323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	- 327,322 132,634 14,927 - 431,790 2,811,949 997,388 688,010	- 326,205 132,634 12,586 - 431,790 2,806,331 971,468		0 310,583 - - (327,313)	326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00% 0.00%	
10 307. 11 308. 12 309. 13 310. 14 311. 15 339. 16 WAT 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303 24 304 25 311. 26 300. 27 331 28 332 29 344 30 335 31 336	2.2 Wells & Springs 3.2 Infiltration Galleries & Tunnels 3.2 Supply Mains 3.2 Power Generation Equipment 3.2 Other Plant & Misc. Equipment 3.3 Land & Land Rights 3.3 Structures & Improvements 3.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment 3.4 Land & Land Rights 3.4 Land & Land Rights 3.5 Land & Land Rights 3.5 Charles Plant & Misc. Equipment 3.6 Land Rights 3.7 Description Plant 3.7 Description Plant 3.7 Land & Land Rights	323,194 132,634 11,583 431,790 2,801,571 935,939 663,012	- 327,322 132,634 14,927 - 431,790 2,811,949 997,388 688,010	- 326,205 132,634 12,586 - 431,790 2,806,331 971,468		0 310,583 - - (327,313)	326,205 443,217 12,586	0.00% 0.00% 0.00% 0.00%	
11 308. 12 309. 13 310. 14 311. 15 339. 16 WA' 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 333. 29 344. 30 335. 31 336.	 3.2 Infiltration Galleries & Tunnels 3.2 Supply Mains 3.2 Power Generation Equipment 3.2 Power Generation Equipment 3.2 Other Plant & Misc. Equipment 3.3 Land & Land Rights 3.3 Structures & Improvements 3.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment 3.3 Other Plant & Misc. Equipment 3.4 Austing Distribution PLANT 	132,634 11,583 - 431,790 2,801,571 935,939 663,012	132,634 14,927 - 431,790 2,811,949 997,388 688,010	132,634 12,586 - 431,790 2,806,331 971,468		310,583 - - (327,313)	443,217 12,586	0.00% 0.00% 0.00%	
12 309. 13 310. 14 311. 15 339. 16 WA'. 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303 24 304 25 311. 26 300 27 331 28 333 29 344 30 335 31 336	3.2 Supply Mains 3.2 Power Generation Equipment 1.2 Pumping Equipment 3.2 Other Plant & Misc. Equipment TKER TREATMENT PLANT 3.3 Land & Land Rights 4.3 Structures & Improvements 1.3 Water Treatment Equipment 9.3 Water Treatment Equipment 9.3 Other Plant & Misc. Equipment 9.3 Other Plant & Misc. Equipment 9.4 Massion & DISTRIBUTION PLANT 8.4 Land & Land Rights	132,634 11,583 - 431,790 2,801,571 935,939 663,012	132,634 14,927 - 431,790 2,811,949 997,388 688,010	132,634 12,586 - 431,790 2,806,331 971,468		310,583 - - (327,313)	443,217 12,586	0.00% 0.00%	
13 310. 14 311. 15 339. 16 WA 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 333. 29 34. 30 325. 31 336.	2.2 Power Generation Equipment 2.2 Pumping Equipment 3.2 Other Plant & Misc. Equipment 3.3 Land & Land Rights 4.3 Structures & Improvements 1.3 Pumping Equipment 3.3 Other Plant & Misc. Equipment 3.4 Other Plant & Misc. Equipment 3.4 Land & Land Rights 3.4 Land & Land Rights	132,634 11,583 - 431,790 2,801,571 935,939 663,012	14,927 - 431,790 2,811,949 997,388 688,010	12,586 431,790 2,806,331 971,468		(327,313)	12,586	0.00%	
14 311. 15 339. 16 WA 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 333. 29 344. 303 335. 311 336.	I.2 Pumping Equipment 3.2 Other Plant & Misc. Equipment XTER TREATMENT PLANT 3.3 Land & Land Rights 3.3 Structures & Improvements I.3 Pumping Equipment 3.3 Water Treatment Equipment 3.4 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	11,583 - 431,790 2,801,571 935,939 663,012	431,790 2,811,949 997,388 688,010	- 431,790 2,806,331 971,468		• • •	-		
15 339. 16 WA' 17 303. 18 304. 19 311. 20 320. 21 329. 22 TRA 23 303 24 304. 25 311. 26 330. 27 331. 28 333. 29 334. 303 335. 311 336.	9.2 Other Plant & Misc. Equipment NTER TREATMENT PLANT 3.3 Land & Land Rights 3.3 Structures & Improvements L.3 Pumping Equipment 9.3 Water Treatment Equipment 9.3 Other Plant & Misc. Equipment 9.3 Other Plant & Misc. Equipment 8.4 Land & Land Rights	- 431,790 2,801,571 935,939 663,012	431,790 2,811,949 997,388 688,010	- 431,790 2,806,331 971,468		• • •	- 104.477	0.00%	
16 WA 17 303. 18 304. 19 311. 20 320. 21 339. 22 TRA 23 303 24 304. 25 311. 26 330. 27 331. 28 333. 29 334. 30 355. 31 336.	ATER TREATMENT PLANT 3.3 Land & Land Rights 4.3 Structures & Improvements 1.3 Pumping Equipment 0.3 Water Treatment Equipment 3.3 Other Plant & Misc. Equipment MANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	2,801,571 935,939 663,012	2,811,949 997,388 688,010	2,806,331 971,468		• • •	104.477		
Image: 1 Image: 2 Image: 2	3.3 Land & Land Rights 4.3 Structures & Improvements 1.3 Pumping Equipment 0.3 Water Treatment Equipment 9.3 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	2,801,571 935,939 663,012	2,811,949 997,388 688,010	2,806,331 971,468		• • •	104,477		
18 304, 19 311. 20 320. 21 339. 22 TRA 23 303 24 304 25 311. 26 330. 27 331. 28 333. 29 344. 300 335. 311 336.	4.3 Structures & Improvements L.3 Pumping Equipment J.3 Water Treatment Equipment 9.3 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	2,801,571 935,939 663,012	2,811,949 997,388 688,010	2,806,331 971,468		• • •	, ., .	0.00%	
19 311. 20 320. 21 339. 22 TRA 23 303. 24 304. 25 311. 26 330. 27 331. 28 333. 29 334. 300 335. 311 336.	I.3 Pumping Equipment D.3 Water Treatment Equipment D.3 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	935,939 663,012	997,388 688,010	971,468		504,071	3,310,402	0.00%	
20 320 21 339 22 TRA 23 303 24 304 25 311 26 330 27 331 28 333 29 334 30 355 31 336	D.3. Water Treatment Equipment 9.3. Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 8.4. Land & Land Rights	663,012	688,010			357,692	1,329,160	0.00%	
21 339 22 TRA 23 303 24 304 25 311 26 330 27 331 28 333 29 334 30 335 31 336	9.3 Other Plant & Misc. Equipment ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights			675,327	67,819	4,737,050	5,480,196	0.00%	
22 TRA 23 303 24 304 25 311 26 330 27 331 28 333 29 334 30 335 31 336	ANSMISSION & DISTRIBUTION PLANT 3.4 Land & Land Rights	1,705		1,703	,		1,703	0.00%	
23 303 24 304 25 311 26 330 27 331 28 333 29 334 30 335 31 336	3.4 Land & Land Rights	_	2,.05	1), 00			,		
24 304 25 311 26 330 27 331 28 333 29 334 30 335 31 336	-		. <u>.</u>	-		-	-	0.00%	
25 311 26 330 27 331 28 333 29 334 30 335 31 336	4.4 Structures & Improvements	2,545	2,545	2,545		-	2,545	0.00%	
26 330 27 331 28 333 29 334 30 335 31 336		30,960	30,776	30,210		-	30,210	0.00%	
27 331 28 333 29 334 30 335 31 336	1.4 Pumping Equipment	3,224,540	3,236,063	3,228,780		1,108	3,229,888	0.00%	
28 333 29 334 30 335 31 336	0.4 Distr. Reservoirs & Standpipes	16,728,957	16,855,983	16,802,130	338,853	79,375	17,220,357	0.00%	
29 334 30 335 31 336	1.4 Transm. & Distribution Mains	, ,	2,431,354	2,395,308	556,655	256,927	2,652,235	0.00%	
30 335 31 336	3.4 Services	2,346,330		1,183,096		575	1,183,671	0.00%	
31 336	4.4 Meters & Meter Installations	1,122,090	1,237,131			575	929,838	0.00%	
	5.4 Hydrants	917,582	936,747	929,838		-	64,201	0.00%	
32 339	6.4 Backflow Prevention Devices	54,835	69,980	64,201		-	04,201	0.00%	
	9.4 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	
	NERAL PLANT					(22,841)	8,175	0.00%	
	3.5 Land & Land Rights	30,930	31,049	31,016			-	0.00%	
35 304	4.5 Structures & Improvements	13,584,162	13,703,355	13,648,565	(222 223)	(13,187,160)	461,405	0.00%	
36 340	0.5 Office Furniture & Equipment	1,838,927	1,919,576		(299,853)	(1,226)	1,585,842	0.00%	
37 341	1.5 Transportation Equipment	654,226	706,267	693,604	(128,863)	-	564,741		
38 342	2.5 Stores Equipment	346	3,051	1,110		-	1,110	0.00%	
39 343	3.5 Tools, Shop & Garage Equipment	143,722	156,030			-	148,774	0.00%	
40 344	4.5 Laboratory Equipment	16,673	17,017			-	16,699	0.00%	
41 345	5.5 Power Operated Equipment	7,696	16,713			-	11,379	0.00%	
42 346	6.5 Communication Equipment	16,308	16,752			-	16,630	0.00%	
43 347	7.5 Miscellaneous Equipment	806	806			-	806	0.00%	
44 348	8.5 Other Plant - Allocations	783,262	783,262	783,262		(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		\$
	conciliation to Annual Report								
	nual Allocations between Systems:								
	305.5 Office Structure	-		-					
	340.5 Office Furniture & Equipment	(414,538)	(421,080)) (414,990))				
	340.5 Transportation Equipment	(158,650)	(166,820						
	343.5 Tools, Shop & Misc Eqpt.	(100,000)	,,		-				
	343.5 Tools, shop & Misc Edpt. 344.5 Laboratory Equipment	-		_	-				
		-		_	-				
		-		_	_				
	345.5 Power Operated Equipment	-		_	-				
	346.5 Communication Equipment	-		_	_				
56 57				49,088,55					

58 59 (1) Including Allocations between Systems.

7

Schedule of Water Plant in Service 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 []

5chedule: A-5 Page 2 of 2 Preparer: Deborah Swain

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
ie).	Account No. and Name	Dec-14	Jan-1S	Feb-15	Mar-15	Apr-1S	May-15	Jun-15	Jul-15	Aug-15	5ep-15	Oct-15	Nov-15	Dec-15	Average
	INTANGIBLE PLANT										Ś 43,404	\$ 43,404	\$ 43,404	\$ 43,404	43,404
2	301.1 Organization	\$ 43,404 \$	43,404	\$ 43,404 \$		\$ 43,404	\$ 43,404				\$ 43,404 22,522	\$ 43,404 22,522	22,523	22,523	22,518
3	302.1 Franchises	22,508	22,509	22,511	22,517	22,518	22,519	22,519	22,520	22,521	22,522	22,522	22,323	22,525	
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT							(*********	(0.40.005)	(240.025)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935
6	303.2 Land & Land Rights	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	(349,935)	• • •	(349,933) 140,815	140,815	141,475	140,416
7	304.2 Structures & Improvements	139,948	139,948	139,948	139,948	139,948	140,117	140,545	140,545	140,545	140,815	140,615	140,815	141,475	140,71
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes											3 F70 FF0	2,579,658	2,579,658	2,578,373
10	307.2 Wells & Springs	2,576,876	2,577,340	2,577,381	2,577,603	2,577,805	2,578,006	2,578,309	2,578,450	2,578,873	2,579,336	2,579,558	2,379,038	2,373,030	2,0,0,0,0,
11	308.2 Infiltration Galleries & Tunnels		-	•	-	-	•	-				-	327,322	327,322	326,20
12	309.2 Supply Mains	323,194	323,194	323,194	325,318	327,187	327,322	327,322	327,322	327,322	327,322	327,322	132,634	132.634	132,63
13	310.2 Power Generation Equipment	132,634	132,634	132,634	132,634	132,634	132,634	132,634	132,634	132,634	132,634	132,634	,	132,834	12,58
14		11,583	11,583	11,583	11,583	12,539	12,539	12,539	12,539	12,539	12,999	12,999	13,667	14,927	12,56
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														431,79
17	303.3 Land & Land Rights	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	431,790	
18	304.3 Structures & improvements	2,801,571	2,801,571	2,801,692	2,803,228	2,804,320	2,804,562	2,804,562	2,804,562	2,810,455	2,810,858	2,811,190	2,811,788	2,811,949	2,806,33
19	311.3 Pumping Equipment	935,939	970,531	965,309	968,322	956,803	958,795	964,965	963,583	979,687	982,564	991,120	994,084	997,388	971,46
20	320.3 Water Treatment Equipment	663,012	665,058	671,850	671,024	672,235	673,639	674,766	674,468	675,861	679,844	684,413	685,074	688,010	675,32
21		1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,70
	TRANSMISSION & DISTRIBUTION PLANT	2,100	-,,			-									
22															
23	303.4 Land & Land Rights	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,5
24	304.4 Structures & Improvements	30,960	30,960	30,960	30,960	28,262	28,262	30,265	30,265	30,265	30,265	30,265	30,265	30,776	30,2
25	311.4 Pumping Equipment	3,224,540	3,224,540	3.224,540	3.224,540	3,224,540		3,229,568	3,228,502	3,230,229	3,230,474	3,233,255	3,238,651	3,236,063	3,228,71
26		16,728,957	16,733,285	16,752,344	16.760.920	16,773,503	16,809,566	16,818,958	16,821,536	16,833,659	16,837,019	16,848,480	16,853,475	16,855,983	16,802,13
27			2,351,198	2,373,450	2,382,477	2,383,328	2,395,234	2,400,644	2,401,416	2,409,560	2,417,897	2,421,954	2,424,156	2,431,354	2,395,30
28		2,346,330	1,133,658	1,147,839	1,156,789	1,165,427	1,180,295	1,184,244	1,196,874	1,200,118	1,213,910	1,218,584	1,223,284	1,237,131	1,183,09
29		1,122,090			924,108	925,895		933,918	934,339	934.339	934,339	934,339	936,688	936,747	929,83
30	•	917,582	917,582	924,108	62,735	63,145		65,198	66,736	66,736	67,058	68,807	68,807	69,980	64,20
31		54,835	57,422	60,010	62,755	03,143	03,145	00,100			-		-	-	
32		-	-	-	-	-	-	-							
33	GENERAL PLANT					21.027	31,045	31,045	31,058	31,071	31,036	31,038	31,045	31,049	31,01
34	303.5 Land & Land Rights	30,930	30,944	30,923	30,996	31,027		13,699,928	13,697,425	13,698,550	13,698,070	13,699,926	13,701,985	13,703,355	13,648,56
35	304.5 Structures & Improvements	13,584,162	13,585,128	13,585,442	13,591,045	13,592,541	, ,	1,895,840	1,905,606	1,917,870	1,909,309	1,911,541	1,914,208	1,919,576	1,886,92
36	340.5 Office Furniture & Equipment	1,838,927	1,843,020	1,838,786	1,867,814	1,879,767	1,887,710		693,765	694,204	704,341	704,576	705,456	706,267	693,60
37	341.5 Transportation Equipment	654,226	655,842	658,765	712,013	707,255		710,701		976	2,545	2,545	2,545	3,051	1,1:
38	342.5 Stores Equipment	346	346	346	346	346		346	346	151,330	152,335	153,366	154,486	156,030	148,7
39	343.5 Tools, Shop & Garage Equipment	143,722	143,844	144,255	144,886	145,162		148,031	151,044	151,330	152,535	16,673	16,673	17,017	16,6
40	344.5 Laboratory Equipment	16,673	16,673	16,673	16,673	16,673		16,673	16,673		15,837	15,837	16,713	16,713	11,3
41	345.5 Power Operated Equipment	7,696	7,696	7,696	8,396	8,396	•	11,186	11,186	11,186	15,857	16,714	16,739	16,752	16,6
42	346.5 Communication Equipment	16,308	16,360	16,282	16,556	16,672		16,738	16,789	16,838	16,704	806	806	806	20,0
43	347.5 Miscellaneous Equipment	806	806	806	806	806		806	806	806			783,262	783,262	783.2
44		783,262	783,262	783,262	783,262	783,262		783,262	783,262	783,262	783,262	783,262			<u>`</u>
45	Total	\$ 49,239,119	\$ 49,306,439	\$ 49,372,094	\$ 49,497,003	\$ 49,521,500	\$ 49,609,525	\$ 49,765,015	\$ 49,773,755	\$ 49,837,612	\$ 49,880,278	\$ 49,924,045	\$ 49,956,312	\$ 45,557,504	<i>\$ 45,001,0</i>
46	Reconciliation to Annual Report														
40															
48															
48		(414,538)	(404,600) (403,595)	(410,028)	(412,712	(414,297)	(416,148)	(418,332)	(421,082)	(419,126)				(414,9
		(158,650)	(154,910		(168,178)	(167,054		(167,868)	(163,867)	(163,971)	(166,365)	(166,421)	(166,629)	(165,820)	(164,:
50		(138,630)	(234,310	, (100,000)	(
51															
52															
53															
54	346.5 Communication Equipment														

55 347.5 Miscellaneous Equipment

56 348.5 Other Plant - Allocations

Schedule of Wastewater Plant in Service 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-6 Page 1 of 2 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

	(1)	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) COA	(6) Adjusted	(7) Non-Used &	(8) Non-Used &
Line		12/21/14	12/31/15	Average Balance	Adjustments (1)	Add'l Adjust	Average	Useful %	Amount
No.	Account No. and Name	12/31/14	143413	Average balance	Aujusunents (1)	Addininght	1001080		
		\$ 8,872	\$ 8,872	\$ 8,872		\$-	\$ 8,872	0.00%	\$-
	352.1 Franchises	(0)	-	-		-	-	0.00%	-
4	389.1 Other Plant & Misc. Equipment	-	-	-		-	-	0.00%	-
5	COLLECTION PLANT							0.00%	
6	353.2 Land & Land Rights	-	-	-		-	-	0.00%	-
	354.2 Structures & Improvements	-	-	-		-		0.00%	-
	355.2 Power Gen Equipment	1,635,546	- 1,637,297	- 1,635,916		(518,402)	1,117,514	0.00%	-
9	360.2 Collection Sewers - Force 361.2 Collection Sewers - Gravity	3,691,264	3,737,055	3,719,095	200,660	-	3,919,755	0.00%	-
10 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						_	0.00%	-
17	353.3 Land & Land Rights	-	2 405 007	2,185,807		421	2,186,228	0.00%	-
18	354.3 Structures & Improvements	2,185,807	2,185,807	2,185,807		421	2,100,220	0.00%	-
19	370.3 Receiving Wells	247,002	292,736	263,922		-	263,922	0.00%	-
20	371.3 Pumping Equipment 389.3 Other Plant & Misc. Equipment	6,854	6,854	6,854		-	6,854	0.00%	-
21 22	TREATMENT AND DISPOSAL PLANT	0,004	0,034	0,000					
22	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		2,957,90S	2,962,735	41.00%	
25	355.4 Power Gen Equip	907	907	907		-	907	41.00%	
26	380.4 Treatment & Disposal Equipment	1,276,509	2,005,520	1,845,466	266,000	2,374,5 9 1	4,486,057	41.00%	
27	381.4 Plant Sewers	67,535	72,037	71,800		-	71,800	41.00%	
28	382.4 Outfall Sewer Lines	2,049	2,049	2,049		-	2,049	41.00% 41.00%	
29	389.4 Other Plant & Misc. Equipment	-	-	-		-	-	41.00%	
30	RECLAIMED WATER DISTRIBUTION PLANT					_	-	0.00%	-
31	353.5 Land & Land Rights	-	- 2 271	- 1,368		-	1,368	0.00%	
32	354.3 Structure & Improvements	4,584	2,271 5,644	5,534		-	5,534	0.00%	
33	371.5 Pumping Equipment WTP	8,076	9,053	9,491		-	9,491	0.00%	
34 35	371.6 Pumping Equipment Dist 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		
38	381.6 Plant Sewers Reclaim WTP	-	4,500	1,038		-	1,038		
39	389.5 Other Plant & Misc Equipment	-	-	-		-	-	0.00%	
40	366.6 Reuse Services	492,303	533,246			(87,675)	428,537		
41	367.6 Reuse Mtr Installations	59,508	80,010	70,031		-	70,031	0.00%	, -
42	GENERAL PLANT	000 450	026 453	076 452		(826,453)	0	0.00%	
43	353.7 Land & Land Rights	826,453	826,453 2,664,215			(2,647,587)	13,835		
44	354.7 Structures & Improvements	2,661,008 69,778	2,004,213			(2,0(7),507)	69,778		
45	389.7 Other Tangible Plant 390.7 Office Furniture & Equipment	771	1,515		450,599	-	451,599		
46 47	391.7 Transportation Equipment	-			175,057	-	175,057	0.00%	б. —
48	392.7 Stores Equipment	-	1,077	414		-	414	0.00%	6 -
49	393.7 Tools, Shop & Garage Equipment	15,377	20,222	16,910		-	16,910		
50	394.7 Laboratory Equipment	7,199	8,661			-	6,683		
51	395.7 Power Operated Equipment	18,256	26,235			-	23,505		
52	396.7 Communication Equipment	15,988	15,988			-	15,988		
53	397.7 Miscellaneous Equipment	4,480	4,480		47.000	- (421,784)	4,480		
54	398.7 Other Plant - Allocations	376,401	376,401		47,000 \$ 1,139,316		\$ 25,225,884	_	\$ 3,092,632
55	Total	\$ 15,635,645	\$ 16,577,790	5 10,510,707	\$ 1,135,510	<i>Ş</i> 1,105,001	<i>v</i> 23,223,66	=	
56	Reconciliation to Annual Report: Allocations between s	systems:							
57	304.5 Structures & Improvements	414,538	421,080) 414,990					
58	340.5 Office Furniture & Equipment	414,538 158,650	421,080						
59 60	341.5 Transportation Equipment 343.5 Tools, Shop & Garage Equipment		100,020						
61	344.5 Laboratory Equipment	-							
62		-							
63		-							
64	347.5 Miscellaneous Equipment	-							
65					_				
05		t 16,208,833	17,165,690	16,895,843					

 66
 Total Per Annual I

 67
 68

 68
 (1) Including Allocations between Systems.

Schedule of Wastewater Plant in Service By Primary Account Test Vear Average Balance Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015

	Year Ended: 12/31/2015										Recap Sch	nedules: A-2,	A-4		
istoric	[X] Projected [] (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
ne No.	Account No. and Name	Dec-14	Jen-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
1	INTANGIBLE PLANT										8,872	\$ 8,872	\$ 8,872	8,872	8,87
2	351.1 Organization	\$ 8,872 \$				\$ 8,872 \$	8,872 \$	\$ 8,872 \$	8,872	\$ 8,872 \$	8,872	\$ 8,8/2	\$ 0,072 ;	, 0,0/1	0,0,
з	352.1 Franchises	(0)	(0)	(0)	(0)	-	-	-	-	-	-	•	-		
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	-	-	-	•	-	-	-				1,636,385	1,637,241	1,637,297	1,635,9
9	360.2 Collection Sewers - Force	1,635,546	1,635,546	1,635,571	1,635,571	1,635,475	1,635,475	1,635,579	1,635,579	1,635,821	1,635,821		3,736,773	3,737,055	3,719,0
10	361.2 Collection Sewers - Gravity	3,691,264	3,691,909	3,692,353	3,692,716	3,696,220	3,734,567	3,734,729	3,733,651	3,733,852	3,736,431	3,736,713	3,/30,//3	3,737,000	3,713,0
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	48,223	48,804	48,804	50,9
12	363.2 Services to Customers	42,647	42,647	42,647	42,647	63,347	69,292	69,292	47,892	47,892	47,892		2,124	2,124	2,1
13	364.2 Flow Measuring Devices	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	2,124	L ,1
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights													2,185,807	2,185,8
18	354.3 Structures & Improvements	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,185,807	2,103,0
19	370.3 Receiving Wells	· · ·	•	-	-	-	-	-	-	-	-			-	263,9
20	371.3 Pumping Equipment	247,002	248,195	256,337	255,417	255,981	263,659	263,659	263,927	268,900	268,774	274,068	272,328	292,736	203,9 6,8
21	389.3 Other Plant & Misc. Equipment	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6,854	6 ,8
22	TREATMENT AND DISPOSAL PLANT														1000
23	353.4 Land & Land Rights	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,994)	(806,9
	354.4 Structures & Improvements	1,098	1,098	1,098	1,098	1,098	2,079	3,228	8,666	8,666	8,665	8,666	8,666	8,665	4,8
24	355.4 Power Gen Equip	907	907	907	907	907	907	907	907	907	907	907	907	907	9
25	380.4 Treatment & Disposal Equipment	1,276,509	1,554,674	1,559,942	1,559,003	2,002,440	2,004,501	2,006,997	2,007,980	2,004,953	2,001,643	2,002,541	2,004,350	2,005,520	1,845,4
26		67,535	67,535	67,535	67,535	67,535	67,535	67,535	99,485	71,807	71,807	72,761	72,761	72,037	71,8
27	381.4 Plant Sewers	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,049	2,0
28	382.4 Outfall Sewer Lines	2,045	2,045		-,	-	· -	· · ·	-	-	-	-	-	-	
29	389.4 Other Plant & Misc. Equipment	-													
30	RECLAIMED WATER DISTRIBUTION PLANT	· · · · · ·	-				-	-	-	-	-	-	-	-	
31	353.5 Land & Land Rights			-		-	-	2,898	2,898	2,898	2,271	2,271	2,271	2,271	1,3
32	354.6 Structure & Improvements	4,584	5,269	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,5
33	371.5 Pumping Equipment WTP	8,076	15,724	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,4
34	371.6 Punping Equipment Dist	23,864	23,864	24,712	25,318	25,641	25,803	25,843	25,843	25,843	25,843	25,843	25,923	30,964	25,7
35	374.6 Reuse Distribution Reservoirs		2,690,421	2,690,543	2,691,431	2,691,633	2,692,923	2,692,923	2,693,003	2,693,544	2,693,785	2,694,027	2,694,269	2,695,343	2,692,6
36	375.6 Reuse Transmission & Distribution	2,690,381		2,090,343	2,031,431	2,031,033	2,032,320	_,	-,,	-, , -		-	-	-	
37	380.6 Treatment Equip Reclaim Wtr	-	-				-		-	-	-	4,500	4,500	4,500	1,0
38	381.6 Plant Sewers Reclaim WTP	-	-	-		-		-	-	-	-	-	-	-	
39	389.5 Other Plant & Misc Equipment	-	-	407.000	- 494,381	494,381	528,437	528,780	529,813	529,813	529,813	532,089	533,087	533,246	516,2
40	366.6 Reuse Services	492,303	492,303	492,303	494,581 62,740	67,724	73,565	73,565	73,565	73,565	73,565	73,565	80,010	80,010	70,0
41	367.6 Reuse Mtr Installations	59,508	59,508	59,508	62,740	67,724	/3,303	10,000	73,305	,		,			
42	GENERAL PLANT				000 450	826,453	826,453	826,453	826,453	826,453	826,453	826,453	826,453	826,453	826,4
43	353.7 Land & Land Rights	826,453	826,453	826,453	826,453		2,658,200	2,659,247	2,661,153	2,661,757	2,664,094	2,664,134	2,664,215	2,664,215	2,661,4
44	354.7 Structures & improvements	2,661,008	2,661,129	2,661,129	2,661,209	2,656,991	69,778	69,778	69,778	69,778	69,778	69,778	69,778	69,778	69,7
45	389.7 Other Tangible Plant	69,778	69,778	69,778	69,778	69,778	771	771	771	771	1,515	1,515	1,515	1,515	1,0
46	390.7 Office Furniture & Equipment	771	771	771	771	771	//1	//1			2,020	-/	•		
47	391.7 Transportation Equipment									1,077	1,077	1.077	1,077	1,077	4
48	392.7 Stores Equipment	-	-		-	-	15,930	16,568	17,797	17,798	17,798	17,798	18,484	20,222	16,9
49	393.7 Tools, 5hop & Garage Equipment	15,377	15,378	15,378	15,379	15,929		6,456	6,456	6,456	6,456	6,456	6,456	8,661	6,1
50	394.7 Laboratory Equipment	7,199	6,456	6,456	6,456	6,456	6,456		25,951	26,256	26,561	26,303	26,540	26,235	23.
51	395.7 Power Operated Equipment	18,256	17,550	17,550	17,550	25,466	25,395	25,951		26,256 15,988	15,988	26,505	15,988	15,988	15,
52	396.7 Communication Equipment	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988	15,988 4,480	4,480	4,480	4,480	4,480	4,
53	397.7 Miscellaneous Equipment	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480			376,401	376,401	376,401	376,
54	398.7 Other Tangible Plant	376,401	376,401	376,401	376,401	376,401	376,401	376,401	376,401	376,401	376,401	\$ 16,536,351		\$ 16,577,790	
55	Total	\$ 15,635,645	\$ 15,922,693	\$ 15,931,247	\$ 15,936,639	\$ 16,414,504	\$ 16,512,002	\$ 16,521,437	\$ 16,541,847	\$ 16,519,085	> 16,521,228	⇒ 10,030,351	ə 10,940,086	¢ 10,377,790	÷ 10,510,
56	Reconciliation to Annual Report: Allocations between Systems														
	304.5 Structures & improvements	•													
57		414,538	404,600	403,595	410,028	412,712	414,297	416,148	418,332		419,126	419,374		421,080	414,
58	340.5 Office Furniture & Equipment	158,650	154,910	155,600	168,178	167,054	167,570	167,868	163,867	163,971	166,365	166,421	166,629	166,820	164,
59	341.5 Transportation Equipment	130,030												-	
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														

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	(1)	(2) Average A Per Bo	mount	(3) Utility Adjustments	(4) Balance Per Utility
No.	Description	Per Bu		Aujustinentis	
1	WATER				
2		\$	- \$	- \$	-
3	Plant in Service	Ş	- 2	¥	
4			_	-	
5	Land				
6	Accumulated Depreciation		_	-	
7 8	Accumulated Depreciation				
8 9	Other (Explain)		-	-	
9 10	Other (Explain)				
10					
12	Total	\$	- \$		N/A
13	WASTEWATER				
14					
15	Plant in Service	\$	- \$	(3,084,654) \$	(3,084,65
16					
17	Land		-	(7,978)	(7,97
18					
19	Accumulated Depreciation		-	787,590	787,59
20					
21	Contributions in Aid of Construction		-	1,656,177	1,656,17
22					
23	Amortization of CIAC			(573,138)	(573,13
24	Total	\$	- \$	(1,222,003) \$	(1,222,00

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

Company: Utilities, Inc. of Florida - Lake Utility ServicesSchedule: A-8Docket No.:Page 1 of 1Test Year Ended: 12/31/2015Preparer: 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			Year-End Ba	lance
No.	Description	Wa	iter	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	8,476,743 \$	5,318,762
22	Additions	1	L,649,312	615,824
23	Retirements		(122,077)	(129,715
24	Adjustment - Rounding			(21
25	Balance 12/31/2015	\$ 15	5,003,978 \$	5,804,850

12

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

	ny: Utilities, Inc. of Florida - Lake Utility Servic : No.: 160101 - WS						Preparer: Debora	h Swain
	ile Year Ended: 12/31/2015							
	c [X] Projected []						Recap Schedules	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (9)
Line		Prior Year	Test Year	13 Month		COA	Adjusted	Non-Used & Non-Used
No.	Account No. and Name	12/31/14	12/31/15	Average Balance	Adjustments (1)	Add'i Adjust	Average	Useful % Amount
	INTANGIBLE PLANT							
2	301.1 Organization	\$ (10,416) \$	\$ (9,331)			\$ 32,958		\$
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, 84 5		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	
	339.3 Other Plant & Misc. Equipment	555	638	596		154	750	
21	TRAN5MISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-	-		-	-	
23	304.4 Structures & Improvements	520	599	559		2	561	
24	311.4 Pumping Equipment	5,079	(511)		1,615	(12) 3,200	
25	330.4 Distr. Reservoirs & Standpipes	961,261	1,042,840	1,003,953	156	(7,108) 997,000	
26	331.4 Transm. & Distribution Mains	4,136,933	4,510,815	4,325,344	(885,369)	(15,016) 3,424,959	
27		623,112	670,211	646,628	1,063	37,590	685,281	
28	333.4 Services	356,901	416,276	386,194	2,876	(1,391) 387,679	
29	334.4 Meters & Meter Installations	208,616	228,718	218,573	213	(16,789) 201,997	
30	335.4 Hydrants	7,201	11,527	9,304	505	49		
31	336.4 Backflow Prevention Devices	7,201		-				
32	339.4 Other Plant & Misc. Equipment							
33	GENERAL PLANT	_		-				
34	303.5 Land & Land Rights	2,884,736	3,307,391	3,096,763		(2,299,554) 797,209	
35	304.5 Structures & Improvements		1,743,120	· · · · · · · · · · · · · · · · · · ·	(515,358)	(660		
36	340.5 Office Furniture & Equipment	1,494,354				.	355,529	
37	341.5 Transportation Equipment	526,097	555,760 84	· · · · · · · · · · · · · · · · · · ·			. 113	
38	342.5 Stores Equipment	19				(1,090		
39	343.5 Tools, 5hop & Garage Equipment	113,551	123,413			1,190		
40	344.5 Laboratory Equipment	1,941	2,821			234		
41	345.5 Power Operated Equipment	2,623	3,597			(669		
42		8,634	10,601			130		
43	347.5 Miscellaneous Equipment	4	45			(778,06		
44	348.5 Other Tangible Plant & Allocations	555,501	634,014				1 4 14 742 040	
45	Total	\$ 13,940,340	\$ 15,519,361	\$ 14,746,722	\$ (1,562,782)	\$ (1,4/1,09)	, <i>y</i> 11,, 12,013	
46	Reconciliation to Annual Report							
47	339.3 Other Plant & Misc. Equipment							
48	Common Plant Allocations:							
49	304.5 Structures & Improvements	-						
50		(336,018)	(384,114					
51		(127,579)	(131,270)) (130,220))			
52		-		-	-			
53		-		-	-			
54		-		-	-			
55		-		-	-			
56		-		-	-			
57		-		-	-			
58					_			
59		port 13,476,743	15,003,97	7 14,258,62	<u>)</u>			
60								

60 (1) Including Allocations between Systems.

Schedule of Water 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

stori	c [X] Projected []			(4)	alances for each (5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ine	(1)	(2)	(3)	(4)	(5)	(0)	(*)					0-+ 15	Nov-15	Dec-15	13- Month Average
No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	N04-13		
	INTANGIBLE PLANT				(15.4.5)	(10.05.4)	(9,964)	(9,874)	(9,783)	(9,693)	(9,602)	(9,512)	(9,421)	(9,331)	(9,87
2	301.1 Organization	(10,416)	(10,326)	(10,235)	(10,145)	(10,054)		4,117	4,164	4,211	4,258	4,305	4,352	4,399	4,1
3	302.1 Franchises	3,833	3,881	3,928	3,976	4,023	4,070	4,11/	4,104	-,	.,	,			
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
	303.2 Land & Land Rights									97 177	37,544	37,912	38,280	38,649	36,4
	304.2 Structures & Improvements	34,248	34,614	34,979	35,345	35,710	36,076	36,443	36,810	37,177	57,344	37,312	50,200	,	
8	305.2 Collect, & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes											1 005 735	1,042,900	1,050,066	1,007,
	307.2 Wells & Springs	964,116	971,276	978,435	985,595	992,756	999,917	1,007,079	1,014,241	1,021,405	1,028,569	1,035,735	1,042,900	1,000,000	_,,
			•		-	-	-	-	-	-	•		-	77,219	72.
	308.2 Infiltration Galleries & Tunnels	67,899	68,669	69,438	70,208	70,984	71,763	72,543	73,322	74,101	74,881	75,660	76,439	· · · · · · · · · · · · · · · · · · ·	51,
	309.2 Supply Mains	48,529	49,081	49,634	50,187	50,739	51,292	51,845	52,397	52,950	53 ,5 03	54,055	54,608	55,161	
	310.2 Power Generation Equipment	(34,326)	(34,278)	(34,229)	(34,181)	(34,129)	(34,077)	(34,024)	(33,972)	(33,920)	(33,866)	(33,812)	(33,755)	(33,692)	(34,
	311.2 Pumping Equipment	(34,520)	(34,270)	(34,223)	(,,		• • •								
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights			941,007	948,326	955,648	962,971	970,293	977.616	983,265	990,604	997,944	1,004,924	1,012,266	969,
18	304.3 Structures & Improvements	926,377	933,692	•	,	(147,374)	(146,072)	(154,161)	(154,024)	(150,700)	(152,909)	(159,382)	(157,174)	(153,648)	(150
19	311.3 Pumping Equipment	(143,236)	(141,088)	(147,181)	(147,959)	200,873	202,044	203,943	206,498	209,058	211,633	211,703	213,993	216,314	205
20	320.3 Water Treatment Equipment	195,677	196,873	199,418	198,327	200,873	595	591	599	607	615	623	630	638	
21	339.3 Other Plant & Misc. Equipment	555	563	571	579	567	555	551							
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights								566	573	579	586	593	599	
24	304.4 Structures & Improvements	520	526	533	540	546	553	559			(892)	(765)	(639)	(511)	1
25	311.4 Pumping Equipment	5,079	5,208	5,337	5,466	2,897	3,015	(1,270)	(1,144)	(1,018)	1,025,434	1,032,716	1,040,010	1.042,840	1,003
26	330.4 Distr. Reservoirs & Standpipes	961,261	968,523	975,786	983,048	990,311	997,574	1,004,847	1,010,883	1,018,158		4,450,779	4,478,085	4,510,815	4,325
27	331.4 Transm. & Distribution Mains	4,136,933	4,169,425	4,201,660	4,234,206	4,264,368	4,294,374	4,325,722	4,358,385	4,386,651	4,418,064		665,148	670,211	646
28	333.4 Services	623,112	627,623	630,813	635,777	640,005	642,652	646,502	651,505	656,525	655,624	660,669	411,158	416,276	386
	334.4 Meters & Meter Installations	356,901	361,625	366,407	371,230	376,086	381,004	385,938	390,925	395,926	400,984	406,061		228,718	218
29		208,616	210,312	212,020	213,728	215,440	216,620	218,347	220,074	221,801	223,528	225,255	226,986		9
30	335.4 Hydrants	7,201	7,520	7,854	8,202	8,553	8,904	9,266	9,637	10,007	10,380	10,762	11,145	11,527	3
31	336.4 Backflow Prevention Devices	7,201	7,520		-,	· •	•	•	-	-	-	-	•	-	
32	339.4 Other Plant & Misc. Equipment	-	-												
33	GENERAL PLANT														
34	303.5 Land & Land Rights		0 0 0 0 7 7 7	2,955,407	2,992,696	3,028,517	3,064,186	3,099,483	3,130,200	3,165,976	3,200,876	3,236,309	3,271,872	3,307,391	3,096
35	304.5 Structures & Improvements	2,884,736	2,920,272		1,565,725	1,593,572	1,616,293	1,632,542	1,654,765	1,677,296	1,685,239	1,704,227	1,724,495	1,743,120	1,625
36	340.5 Office Furniture & Equipment	1,494,354	1,515,054	1,526,876		572,357	578,792	582,934	525,937	531,990	538,006	543,687	549,302	555,760	550
37	341.5 Transportation Equipment	526,097	534,594	540,677	572,879	26	27	29	30	35	47	58	70	84	
38	342.5 Stores Equipment	19	21	22	24		118.082	118,800	119,774	120,702	· 121,571	122,383	123,246	123,413	118
39	343.5 Tools, Shop & Garage Equipment	113,551	114,426	115,407	116,838	117,722	2,307	2,381	2,454	2,527	2,601	2,674	2,747	2,821	2
40	344.5 Laboratory Equipment	1,941	2,014	2,087	2,161	2,234	,	2,989	3,067	3,144	3,254	3,364	3,480	3,597	3
41	345.5 Power Operated Equipment	2,623	2,676	2,730	2,788	2,846	2,911		9,923	10,090	10,155	10,300	10,454	10,601	9
42	346.5 Communication Equipment	8,634	8,821	8,944	9,245	9,443	9,616	9,756	9,923 22	27	31	36	40	45	
43	347.5 Miscellaneous Equipment	4	4	4	4	9	13	18		607,843	614,385	620.928	627,471	634,014	59-
44	348.5 Other Tangible Plant & Allocations	555,501	562,043	568,586	575,129	581,672	588,214	594,757	601,300	607,843	6 15 115 005			\$ 15,519,361	\$ 14,74
45	-	\$ 13,940,340	\$ 14,083,646	\$ 14,206,915	\$ 14,389,943	\$ 14,526,364	\$ 14,663,752	\$ 14,782,393	\$ 14,856,170	\$ 14,996,715	\$ 15,115,095	3 13,243,202	<u> </u>		
						.									
46															
47	Annual Allocations between Systems:													· · · · ·	1
48		(a== = < = >	(222.012)	(334,727)	(343,451)	(349,809)	(354,989)	(358,734)	(363,803)	(368,955)	(370,824)	(375,192)	(379,843)	(384,114)	(35
49		(336,018)	(332,013)		(135,314)	(135,191)	(136,711)	(137,689)	(124,226)	(125,656)	(127,077)	(128,419)	(129,745)	(131,270)	(13
50	341.5 Transportation Equipment	(127,579)	(126,271)	(127,708)	(133,314)	(133,131)	(100), 11)	,,	,						
51	343.5 Tools, Shop & Garage Equipment														
52	344.5 Laboratory Equipment														
6.2	245 5 Rower Operated Equipment														

345.5 Power Operated Equipment 53

346.5 Communication Equipment 54

55 347.5 Miscellaneous Equipment

348.5 Other Tangible Plant 56

57 Rounding

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

itoric [X] Projected [(1)	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) COA	(7) Adjusted	(8) Non-Used &	(9) Non-Used &
	ount No. and Name	12/31/14	12/31/15	Avg Balance	Adjustments (1)	Add'l Adjust	Average	Useful %	Amount
1 INTANGIBLE PL	ANT					A (054.040) A	2 074		\$
2 351.1 Organizat	tion	\$ 256,965				\$ (254,942) \$	2,074 8		Ş
3 352.1 Franchise	25	31	31	31		(23)	0		
	nt & Misc. Equipment	-	-	-		-	-		
5 COLLECTION PL							_		
6 353.2 Land & Li	-	-	-	-		-			
	es & Improvements	-	-	-			_		
8 355.2 Power Ge		-	-	E12 02E	29	(158,838)	354,116		
	n Sewers - Force	485,731	540,166	512,925	(372,948)	55,815	712,141		
	n Sewers - Gravity	987,803	1,070,975	1,029,274	(372,348)	55,615			
•	ollecting Structures	-	2.042	2,385	81	131,977	134,443		
12 363.2 Services		1,843	2,942 1,723	2,585	91	-	1,511		
13 364.2 Flow Me		1,298	1,725	1,511		_			
	asuring Installations	-	-	-		_	-		
	ant & Misc. Equipment	-	-	-					
16 SYSTEM PUMP						_	-		
17 353.3 Land & L	-	-	-	900 437	204	8,688	899,328		
	es & Improvements	846,824	934,080	890,437	204	0,000			
19 370.3 Receiving	-	-	-	<i>(C</i> O EF)	1,328	1,183	(66,042)		
20 371.3 Pumping		(47,272)	(101,070) 984	(68,553) 803		660	1,463		
	ant & Misc. Equipment	665	504	803		000	1,400		
	ND DISPOSAL PLANT						-	41%	
23 353.4 Land & L	-	-	- (C EAA)	16 651	`	1,151,476	1,144,825	41%	469,37
	es & Improvements	(6,705)	(6,544)	(6,651 295		26	321	41%	13
25 355.4 Power G	• •	272	317	253,717		568,529	788,651	41%	323,34
	nt & Disposal Equipment	210,270	298,359			29	(8,300)	41%	(3,40
27 381.4 Plant Sev		1,206	(25,067)	(8,457	•	(2,509)	(4,547)		(1,86
28 382.4 Outfall S		(2,072)	(2,003)	(2,038	1	(2,505)	(4,5 (7)	41%	(-)
	ant & Misc. Equipment	-	-	-					
	ATER DISTRIBUTION PLANT			15			15		
	s & Improvements Reuse	- (10.081)	46			73	(10,137)		
	Equipment WTP	(10,081)	(10,077)			114	(5,111)		
	Equipment Dist	113	(5,993)	2,101		(250)	1,851		
	stribution Reservoirs	1,758	2,460 509,204	477,822			338,123		
	ansmission & Dist	446,458	505,204	477,022	(1+0,100)	1,146,044	1,146,044		
	nt Equip Reclaim Wtr	_	21	2		-,,	2		
-	wers Reclaim WTP	_		-		-	-		
	ant & Misc Equipment	76,722	87,415	81,706	512	(12,612)	69,605		
39 366.6 Reuse Se		7,329	10,875	9,019		(0)	9,531		
40 367.6 Reuse M		1,525	10,075	5,015					
41 GENERAL PLAN				-		-	-		
42 353.7 Land & I	-	1,199,461	1,278,641	1,238,228	1	(1,115,990)	122,238		
	es & Improvements	268,337	275,315	271,826		(522,831)	(251,005)	1	
44 389.7 Other Ta		208,337	615	576		(1)	309,239		
	urniture & Equipment	547	-	576	- 108,811	-	108,811		
	rtation Equipment	-	- 25	e		-	36		
47 392.7 Stores E		69,484	70,551	69,995		(122)	70,025		
	hop & Garage Equipment	(7,139)	(7,464			8	(7,563)	
		(7,842)	(6,855				(6,341		
	Operated Equipment	(7,642) 11,997	13,596		•	(6)	12,791		
	nication Equipment	1,792	2,091			364	2,305		
-	neous Equipment	59,371	97,011	78,191			81,677		
	lant - Allocations Total	\$ 4,855,165	\$ 5,289,466				\$ 5,952,127		\$ 787,5
54		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 5,205,400	<u> </u>	· · ·			=	
55 Reconciliation to									
	ns between Systems:								
	ures & Improvements	-	-	357 00	-				
	Furniture & Equipment	336,018	384,114						
	portation Equipment	127,579	131,270	130,22	U				
	Shop & Garage Equipment	-	-		-				
	atory Equipment	-	-		-				
	r Operated Equipment	-			-				
	nunication Equipment	-			-				
	llaneous Equipment	-			-				
65 348.5 Other	Plant - Allocations	-			-				
66 Rounding		(2)		·	.				
	Total Per Annual Re	port \$ 5,318,760	\$ 5,804,850	\$ 5,564,88	2				

Total Per Annual Report \$ 5,318,760 \$ 5,804,850 \$ 5,564,882 68

69 (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 Veer Ended: 12/31/2015

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

oric [X] Projected []	1-1		Explanation: Provid (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
(1) Ie	(2)							<i>L=1</i>	,	• •	• •		Nov-15	Dec-15	13- Mon Averag
Account No. and Name	Dec-1	4	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15			
INTANGIBLE PLANT 351.1 Organization	\$ 250	6,965	\$ 256,965 \$	256,965 \$	256,965 \$	256,980 \$	256,995 \$	257,009 \$	257,024 \$	257,039 \$	257,054 \$	257,069 \$			\$ 257
	· _	31	31	31	31	31	31	31	31	31	31	31	31	31	
352.1 Franchises 389.1 Other Plant & Misc. Equip	nent														
COLLECTION PLANT															
353.2 Land & Land Rights													_	-	
354.2 Structures & Improvemen	5	-	-	-	-	-	-	-	-	-	-			-	
355.2 Power Gen Equipment		-	-	-	-		-	- 512.894	- 517,437	521,981	526,525	531,070	535.618	540,166	51
360.2 Collection Sewers - Force		5,731	490,274	494,817	499,361	503,807	508,350	1,029,206	1,036,163	1,043,121	1,050,084	1,057,048	1,064,011	1,070,975	1,02
361.2 Collection 5ewers - Gravity		7,803	994,671	1,001,540	1,008,410	1,015,287	1,022,245	1,029,200	1,030,105	1,043,111	1,000,004	1,007,070	-,,		
. 362.2 Special Collecting Structur			· · · · · · · · · · · · · · · · · · ·		2.067	2,167	2,281	2,394	2,506	2,593	2,679	2,766	2,854	2,942	
363.2 Services to Customers		1,843	1,917	1,992	2,067 1,405	1,440	1,475	1,511	1,546	1,582	1,617	1,652	1,688	1,723	
364.2 Flow Measuring Devices		1,298	1,334	1,369	1,405	1,440	1,475	1,511	2,2	_,	_,				
365.2 Flow Measuring Installation						_		_	-	-	-	-	-	-	
389.2 Other Plant & Misc. Equip	nent	-	-	-	-										
SYSTEM PUMPING PLANT															
353.3 Land & Land Rights		c 034	854,085	861,345	868,606	875,881	883,156	890,431	897,705	904,980	912,255	919,530	926,805	934,080	89
354.3 Structures & Improvemen	ts 84	6,824	634,063	0	000,000	0,0,001	0	0	0	· -	-	-	-	-	
370.3 Receiving Wells	(4	-	(51,909)	(53,080)	(64,001)	(62,815)	(66,708)	(65,487)	(64,903)	(68,353)	(70,074)	(82,019)	(93,506)	(101,070)	(0
) 371.3 Pumping Equipment		17,272) 665	676	688	699	731	762	794	826	857	889	921	953	984	
389.3 Other Plant & Misc. Equip TREATMENT AND DISPOSAL PL/		005	0/0	000											
353.4 Land & Land Rights	·· /67	705.09)	(6,702)	(6,699)	(6,696)	(6,694)	(6,688)	(6,680)	(6,657)	(6,634)	(6,612)	(6,589)	(6,567)	(6,544)	
 354.4 Structures & Improvement 355.4 Power Gen Equipment 	(0,7	272	276	280	283	287	291	295	299	302	306	310	314	317	
	inment 71	10,270	217,072	223.598	228,392	237,044	244,882	254,174	263,014	272,296	278,258	281,888	289,078	298,359	2
		1,206	1,366	1,527	1,688	1,849	2,010	2,170	2,407	(25,034)	(24,863)	(24,690)	(24,516)	(25,067)	
		(2,072)	(2,066)	(2,060)	(2,055)	(2,049)	(2,043)	(2,038)	(2,032)	(2,026)	(2,021)	(2,015)	(2,009)	(2,003)	
		(2,0) 2)	(2,000)	(=,===,	-	-	-	-	-	-	-	-	-	-	
389.4 Other Plant & Misc. Equip RECLAIMED WATER DISTRIBUTI															
354.6 Structures & Improvemen		-	-	-	-	-	-	8	15	23	29	35	41	46	
371.5 Pumping Equipment WTP		10,081)	(10,364)	(10,338)	(10,312)	(10,286)	(10,260)	(10,234)	(10,208)	(10,181)	(10,155)	(10,129)	(10,103)	(10,077)	(
371.6 Pumping Equipment Dist	,-	113	186	(6,412)	(6,370)	(6,328)	(6,287)	(6,245)	(6,203)	(6,161)	(6,119)	(6,077)	(6,035)	(5,993)	
374.6 Reuse Distribution Reserv	hire	1,758	1,812	1,868	1,925	1,982	2,041	2,099	2,157	2,215	2,273	2,332	2,390	2,460	
375.6 Reuse Transmission & Dist		46,458	451,683	456,907	462,133	467,360	472,589	477,818	483,047	488,277	493,508	498,739	503,970	509,204	4
380.6 Treatment Equip Reclaim		-		-		-		-	-	-	-	-	-	-	
381.6 Plant Sewers Reclaim WT		-	-	-	-	-		-	-	-	-		11	21	
389.5 Other Plant & Misc Equip		-		-	-	-	-	-	-	-			-	07.415	
366.6 Reuse Services		76,722	77,748	78,773	79,803	80,833	79,672	80,774	81,878	82,981	84,085	85,194	86,304	87,415	
367.6 Reuse Mtr Installations		7,329	7,577	7,825	8,086	8,369	8,675	8,982	9,288	9,595	9,901	10,208	10,541	10,875	
GENERAL PLANT															
2 353.7 Land & Land Rights													1 371 695	1,278,641	1,2
354.7 Structures & Improvement	ts 1,19	99,461	1,206,409	1,213,357	1,220,305	1,223,035	1,229,975	1,236,919	1,243,867	1,250,817	1,257,772	1,264,728	1,271,685 274,733	275,315	, -
4 389.7 Other Tangible Plant		68,337	268,918	269,500	270,081	270,663	271,244	271,826	272,407	272,989	273,570	274,152	2/4,/33	2/5,515 615	
390.7 Office Furniture & Equipr	nent	547	551	555	560	564	568	572	577	581	589	598	606	015	
5 391.7 Transportation Equipmen										_		15	20	25	
392.7 Stores Equipment		-	-	-	-	-	-			5	10 70,256	70,349	70,445	70,551	
3 393.7 Tools, Shop & Garage Equ	ipment (69,484	69,564	69,645	69,725	69,808	69,891	69,978	70,071	70,163		(7,543)	(7,509)	(7,464)	
394.7 Laboratory Equipment		(7,139)	(7,845)	(7,812)	(7,778)	(7,745)	(7,711)	(7,677)	(7,644)	(7,610)	(7,576) (6,396)	(7,543) (6,470)	(7,038)	(6,855)	
395.7 Power Operated Equipm	ent	(7,842)	(7,720)	(7,599)	(7,477)	(7,300)	(7,123)	(6,943)	(6,763)	(6,581)		13,330	13,463	13,596	
1 396.7 Communication Equipme	nt :	11,997	12,131	12,264	12,397	12,530	12,663	12,797	12,930	13,063 1,991	13,196 2,016	2,041	2,066	2,091	
397.7 Miscellaneous Equipmen	:	1,792	1,817	1,842	1,867	1,892	1,917	1,941	1,966	1,991 84.464	87,601	90,737	93,874	97,011	
398.7 Other Plant Tangible		59,371	62,507	65,644	68,781	71,917	75,054	78,191	81,327 5,134,080 \$			5,219,210	\$ 5,251,301	\$ 5,289,467	\$ 5,
Fotal	\$ 4,8	55,165	\$ 4,892,963	4,928,331	4,958,880 \$	5,001,240	5,039,949	5,087,508 \$	5,134,080 \$	5,149,307 3	3,130,030 3	3,213,210	5 5,202,502	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Reconciliation to the Annual Report															
Annual Allocations between System	s:													-	
7 304.5 Structures & Improveme		•								360.005	370,824	375,192	379,843	384,114	
8 340.5 Office Furniture & Equip		336,018	332,013	334,727	343,451	349,809	354,989	358,734	363,803	368,955 125,656	370,824	128,419	129,745	131,270	
341.5 Transportation Equipme	nt 1	127,579	126,271	127,708	135,314	135,191	136,711	137,689	124,226	125,050	127,077	120,419	120,040		
0 343.5 Tools, Shop & Garage Ed	ulpment	-												-	
1 344.5 Laboratory Equipment														-	
2 345.5 Power Operated Equipm	ent	-												-	
3 346.5 Communication Equipm		-													
4 347.5 Miscellaneous Equipmen	:	-													
5 348.5 Other Tangible Plant	•														

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		Year-En	d Ba	lance
No.	Description	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	 <u> </u>		
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 corrrected

Schedule of Contributions in Aid of Construction By Classification 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 [] 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	(1)	(2) Prior Year	(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
No.	Description	12/31/14	12/31/15	Average basance	Adjustments	Add T Adjust	- Test Fear	00000	
1	WATER								
2								a aaa/	
3	Capacity Fees	\$ 6,764,707	\$ 7,246,682	\$ 6,911,232		\$ 145,843	\$ 7,057,075	0.00%	-
4							0 340 463	0.00%	
5	Contributed Lines	9,256,514	9,331,003	9,310,462		-	9,310,462	0.00%	-
6							004.050	0.00%	
7	Contributed Meters & Hydrants	933,942	949,038	944,738	36,320	-	981,058	0.00%	-
8						(154,609)	3,347,498	0.00%	
9	Other Contributed Property	3,502,107	3,502,107	3,502,107		(154,609)	5,547,450	0.00%	_
10							<u></u>		
11		¢ 20.457.260	¢ 31 030 030	\$ 20,668,539	\$ 36,320	¢ (9.766)	\$ 20,696,093		÷ -
12	Total	\$ 20,457,269	\$ 21,028,830	\$ 20,000,039	\$ 30,320	<u> 3 (8,700)</u>	<i>Ş</i> 20,030,033		Y
13									
14									
15	WASTEWATER								
16		\$ 1,598,279	1,598,279	\$ 1,598,279		\$ (5,129)	\$ 1,593,150	41.00%	653,191
17	Capacity Fees	\$ 1,396,279	1,336,273	\$ 1,556,275		\$ (3,123,	Ç 1,550,200		
18		224,462	224,462	224,462		2,221,845	2,446,307	41.00%	1,002,986
19	Contributed Property - WWTP	224,402	224,402	224,402		_,,	_,,		
20 21	Contributed Lines	4,539,131	4,581,354	4,565,115		38,400	4,603,515	0.00%	-
21	contributed lines	4,555,151	4,501,051	.,,		,			
22	Other Contributed Property	4,681,342	4,713,584	4,701,183	12,171	(1,242,062)	3,471,292	0.00%	-
23	Onler contributed Property	1,002,012	.,		,	• • • •			
24	Reuse System Fees	980,450	983,450	980,773		(980,000)	773	0.00%	-
26	Neuse system rees	,							
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

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-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.

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	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	WATER														
2													7 318 693	7,246,682	6,911,232
з	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	7,240,002	0,911,252
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	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	Contributed Meters & Hydrantsiacio	333,542	535,542	540,400	510,100	,									
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		\$ 20,457,269 \$			A	¢	¢ 00 690 691	6 20 642 625	\$ 20,670,815	\$ 20,694,596	\$ 20,723,226	\$ 20,735,494	\$ 21,000,840	\$ 21,028,830	\$ 20,668,539
12	Total	\$ 20,457,269 \$	20,467,601	\$ 20,519,962	\$ 20,548,891	\$ 20,367,332	\$ 20,032,331	3 20,043,023	20,070,013	, <u>20,004,000</u>	+ ==//==/===				
13															
14 15	WASTEWATER														
16															4 500 070
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								224.462	224.462	224,462	224,462	224,462	224,462	224,462	224,462
	Contributed Property - WWTP	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,462	224,402	224,402	224,402	,
20		4 530 434	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
21 22	Contributed Lines	4,539,131	4,559,151	4,539,131	4,555,151	4,555,151	4,561,551	-,,,	.,	.,,					
22	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		·,, –												983,450	980,773
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	385,450	360,775
26															
27		¢ 40.000.004 ¢	12 022 664	\$ 12,023,664	\$ 12,023,664	\$ 12.023.664	\$ 12,098,129	\$ 12,098,129	\$ 12,098,129	Ś 12.098.129	\$ 12,098,129	\$ 12,098,129	\$ 12,099,329	\$ 12,101,129	\$ 12,069,812
28	Total	\$ 12,023,664 \$	12,023,064	Ş 12,023,004	⇒ 12,023,004	→ 12,023,004	¥ 12,030,123	+ 12,000,120							

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		Ye	ar-End Ba	lance
No.	Description	Water		Wastewater
1	Balance 6/30/2010 per books	4,340,	309	1,959,862
2	Additions	308,	374	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,		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		516	14,440
17	Balance 12/31/2013	\$ 6,642,		3,159,371
18	Additions	703,	446	345,353
19	Retirements			
20	Adjustment - Rounding	<u></u>		
21	Balance 12/31/2014		126 \$	3,504,724
22	Additions	722	852	347,830
23	Retirements			
24	Adjustment - Rounding	<u></u>		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

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	(1)		(2) Prior Year	(3) Test year	(4) 13 Month	(5) COA	(6) Adjusted	(7) Non-Used	(8) Non-Used Amount
No.	Description	1	12/31/14	12/31/15	Average Balance	Add'l Adjust	Test Year	Useful %	Amount
1	WATER								
2									
3	Capacity Fees		1,346,199	1,519,282	1,431,875	(51,141)	1,380,734	0.00%	-
4						(0.00%	
5	Contributed Lines		2,411,926	2,631,760	2,521,718	(70,130)	2,451,588	0.00%	-
6								0.001/	
7	Contributed Meters & Hydrants		221,062	243,892	232,452	15,107	247,559	0.00%	-
8						(057.446)	2 662 045	0.00%	
9	Other Contributed Property		3,366,939	3,674,044	3,520,491	(857,446)	2,663,045	0.00%	-
10									
11				ć 0.000.070	ć 7 700 F26	\$ (963,611)	\$ 6,742,925		د _
12	Total	\$	7,346,126	\$ 8,068,978	\$ 7,706,536	\$ (303,011)	\$ 0,742,923		
13									
14									
15	WASTEWATER								
16			200 705	240 752	328,774	412,246	741,020	41.00%	303,818
17	Capacity Fees	\$	308,795	348,752	328,774	412,240	741,020	41.00%	505,010
18			cc 200	78,728	72,519	584,360	656,879	41.00%	269,320
19	Contributed Property - WWTP		66,309	/6,/26	72,519	304,300	050,075	41.00%	200,020
20			1,150,167	1,268,567	1,209,254	48,524	1,257,778	0.00%	-
21	Contributed Lines		1,150,107	1,208,507	1,205,254	-0,52-1	1,237,770	••••	
22	Contributed Property		1,801,113	1,953,648	1,877,298	(741,586)	1,135,712	0.00%	-
23	Contributed Property		1,001,113	1,555,045	1,077,250	(, .=,200)	_,,		
24 25	Reuse System Fee		178,340	202,860	190,596	(166,069)	24,527	0.00%	-
25 26	neuse system ree		170,040	202,000	100,000	(,-00)	. –		
20									
27	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

5chedule of Accumulated Amortization of CIAC Test Year Average Balance - Water and Wastewater

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 Swaln

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
ine io.	Description	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	5ep-15	Oct-15	Nov-15	Dec-15	Average
1	WATER														
2	WALEN.														
-	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		.													A 7 700 F0
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	5 \$ 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															4 000 05
21	Contributed Lines	1,150,167	7 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															1,877,298
	Other Contributed Property	1,801,113	3 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															100 50
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													¢ 0.000 540	¢ 3953555	\$ 3,678,44
28	Total	¢ 3 504 724	4 \$ 3,533,604	\$ 3,562,483	\$ 3,591,362	\$ 3,620,241	\$ 3,649,279	\$ 3,678,318	\$ 3,707,356	S 3,736,394	S 3,765,432	\$ 3,/94,470	\$ 3,823,510	> 3,852,555	⇒ <u>⇒,</u> 5/8,44.

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

Schedule of Annual A	FUDC Rates Used
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Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Florida Public Service Commission

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.

<u> </u>	(1)	(2)
Line No.	Description	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		Average Test Year Balance						
No.	Description		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

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

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	Final Rates					
2	Current & Accrued Assets (13 Month Average)					
3	Cash	А	\$	-	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts	Α		642,936		273,040
5	Materials & Supplies	В		12,632		4,189
6	Misc. Current & Accrued Assets	С		13,928		4,307
7	Other Misc. Deferred Debits	С		51,604		15,960
8	Pro Forma Misc. Deferred Debits - (a)	actual		450,000		
9	Current & Accrued Liabilities(13 Month Average)					
10	Accounts Payable	С	\$	(144,318)	\$	(44,633)
11	Accrued Taxes	С		(642,422)		(198,682)
12	Accrued Interest	С		(13,789)		(4,264)
13	Misc. Current & Accrued Liabilities	С		0		0
14						
15	Working Capital (Balance Sheet Method)		\$	370,572	\$	49,916
16						
17	NOTE : (a) Pro Forma Deferred Debits - Engineering Co.	st (DEP mandated	і ттні	vi & HAA5 remedia	tion p	project)
18						
19						
20						
21	Notes:					
22	A - Allocated based on revenues					
23	B - Allocated based on gross plant					
24	C - Allocated based on ERC					
24						

25 26

25

Comparative Balance Sheet - Assets

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
NO.						· · · · · ·	<u></u>	<u> </u>
1	Utility Plant in Service	\$ 64,874,764	\$	- \$ 64,874,764		65,984,396	\$ (11,673) \$	
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 <i>,</i> 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	25,240,3 4 0		- 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	<u> </u>	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 - WS Test Year Ended: 12/31/2015

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
Line No.	ASSETS	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	Average
			\$ 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
1 Utility Plant in Serv		\$ 64,874,764	\$ 65,229,132 600.671	\$ 65,303,342 756,851	956,791	531,527	689,310	625,397	692,561	700,531	719,721	763,736	780,214	896,270	713,467
2 Construction Work		561,494	(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
3 Other Utility Plant		(68,466)	(68,337)	(68,208)	(08,073)	(07,331)	(07,011)	(07)055/	(01)01-1)	·	· · · ·	-		-	-
4 Plant Held for Futu		-	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
5 GROSS UTILITY PLA		65,367,793		(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
6 Less: Accumulated	d Depreciation	(18,795,505)	(18,976,609)	(19,135,246)	(19,540,025)	(19,527,004)	(13,703,702)	(15,005,502)	(15)5555,252,	((<i>iiiiiiii</i>				
7 8 NET UTILITY PLANT	r	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		40,072,200								-					
10 Cash															
11 Accounts Rec'b - tr	rade	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 - Asso	ic 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	24,831,72
14 Notes Rec'b - Asso															
15 Accts, Rec'b - Othe															
16 Accrued Interest R															· • • •
17 Allowance for Bad		(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)	(9,68)
18 Materials & Suppli		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	16,82
	rent & 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	18,23
20															25 202 25
21 TOTAL CURRENT A	SSETS	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	25,782,75
22	00210														
23 Net Nonutility Pro	nertv														
24 Unamortized Debt															
	Investigation Charges		-	-	-	•	-	-	-	· •	-	-	-	-	
26 Clearing Accounts	• •												4		28,81
27 Deferred Rate Cas		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	67,56
	ous 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	67,50
29 Accum, Deferred I		,												84,706	96,37
30 TOTAL OTHER ASS		105,475	104,148	102,821	101,494	100,167	99,162	98,158	97,153	97,831	88,546	87,266	85,986	84,705	96,37
31															¢ 70 605 76
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	\$ /3,485,566	\$ 73,545,849	\$ /2,685,/9

27

Comparative Balance Sheet - Equity Capital & Liabilities

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

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

Number of the stand Source	Line	(1) EQUITY CAPITAL & LIABILITIES	(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) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(6) 13 Month Average	(7) Adjustments (1) (2)	(8) Adjusted Average
Preferred Stock Issued 34,038,075 34,032,075 34,032,075 34,032,075 34,032,075 34,032,075 34,022,077 45,862,074 472,24 <th< td=""><td>No.</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$ 300</td></th<>	No.			-							\$ 300
3 Additional Paid in Capital 34,038,075				÷ -	-	-		•			-
Herained Earnings 10,752,829 459,930 11,212,759 12,428,928 458,773 12,887,701 11,824,389 472 5 Other Equity Capital			34.038.075	-	34,038,075	34,038,075		34,038,075	34,038,075		34,038,075
Other Equity Capital 44,791,205 459,930 45,251,135 46,467,304 459,773 46,5926,077 45,862,764 472 Bonds Eacquired Bonds (4,306,111)	4	•	., ,	459,930	11,212,759	12,428,928	458,773	12,887,701	11,824,389	472,452	12,296,841
6 TOTAL EQUITY CAPITAL 44,791,205 459,930 45,251,135 46,467,304 458,773 46,926,077 45,862,764 472 Bonds Rescuired bonds (4,306,111)	5		-	-	-	-		-	•		-
IDIAL EURITICA HI/121/00 100/02 10	6										
Bonds - <td>7</td> <td>TOTAL EQUITY CAPITAL</td> <td>44,791,205</td> <td>459,930</td> <td>45,251,135</td> <td>46,467,304</td> <td>458,773</td> <td>46,926,077</td> <td>45,862,764</td> <td>472,452</td> <td>46,335,216</td>	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
10 Rescuired Bonds Advances from Associated Companies (4,306,111) (4,306,111) (4,306,111) (4,306,111) (4,306,111) (4,306,111) 11 Advances from Associated Companies (4,306,111)	8										
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	9	Bonds	-	-	-	-		-	-		-
11 Advances for Construction 38,400 38,400 38,400 20 Total LORRENT & ACCRUED LIABILITIES 6,841,786 6,841,786 6,710,114 6,775,413 32 Advances for Construction 38,400 38,400 38,400 38,400 33 1,844 1,844 1,844 1,844 1,844 1,844 1,844 33 1,0424 40,244 40,244 40,244 40,244 40,244 34 Contributions in Aid of Construction 32,480,933 33,129,958 33,129,958 33,129,958 32,738,350 \$ 445 35 Total Expert Advocted Adjustments (A-3) 5 5 71,918,103 \$ 73,545,849 \$ 72,565,788 \$ 72,565,788 \$ 72,565,788 \$ 444	10	Reacquired Bonds	-	-	-	-		-	-		-
12 Other Log. reim beet 4.306,111) (4.306,111) (4.306,111) (4.306,111) (4.306,111) (4.306,111) (4.306,111) 13 14 TOTAL LONG-TERM DBT (4.306,111) (4.306,11	11	Advances From Associated Companies	(4,306,111)	-	(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)		(4,306,111)
14 TOTAL LONG-TERM DEBT (4,306,111) - (4,306,111)	12	Other Long-Term Debt	-	-	-				-		
1 101/L LONG TERM DEDI 101/L LONG TERM DEDI 101/L LONG TERM DEDI 15 Accounts Payable 351,062 180,642 180,642 188,951 16 Accounts Payable 5,626,529 5,626,529 5,626,529 5,626,529 17 Notes & Accounts Payable 100,150 101,154 101,154 101,154 18 Customer Deposits 100,150 101,154 101,154 101,154 10 Current Portion Long Term Debt - - - - 12 Accrued Interest 16,406 16,406 20,280 20,280 18,053 13 Accrued Dividends - - - - - - 14 Misc. Current and Accrued Liabilities -	13							(1.205.414)	(4.200 111)		(4,306,111)
16 Accounts Payable 351,062 - 351,062 180,642 180,642 180,642 189,951 17 Notes Payable -	14	TOTAL LONG-TERM DEBT	(4,306,111)		(4,306,111)	(4,306,111)		(4,306,111)	(4,306,111)	-	(4,500,111]
16 Accounts Payable 10000 10000 10000 10000 17 Notes Rayable 5,626,529 5,626,529 5,626,529 5,626,529 18 Notes Rayable 100,150 101,454 100,776 10 Current Portion Long Term Debt 101,454 100,454 100,776 12 Accrued Taxes 747,640 781,209 841,104 12 Accrued Interest 16,406 16,406 20,280 18,053 12 Accrued Dividends - - - - 24 Misc. Current and Accrue Liabilities - - - - - 13 Advances for Construction 38,400 38,400 38,400 38,400 38,400 24 Accum. Deferred ITC's 1,844 1,844 1,844 1,844 1,844 1,844 1,844	15							400 640	100.001		188,951
18 Notes & Accounts Payable - Assoc. Cos. 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 20 Accrued Taxes 747,640 - 747,640 781,209 841,104 21 Current Portion Long Term Debt - - - - - 22 Accrued Interest 16,406 - 16,406 20,280 18,053 23 Accrued Dividends - - - - - - 24 Misc. Current and Accrued Liabilities -	16	Accounts Payable	351,062	-	351,062	180,642		180,642	188,951		100,951
18 Notes & Accounts rayable - Assoc. Cos. 3,000,353 - 100,150 101,454 100,776 19 Customer Deposits 100,150 - 100,150 781,209 781,209 841,104 10 Current Portion Long Term Debt -	17	•	-	-	-	-		- 	- 		5,626,529
19 Customer Deposits 100,120 </td <td>18</td> <td>•</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>, ,</td> <td></td> <td>100,776</td>	18	•		-					, ,		100,776
20 Accrued Interest 16,406 - 16,406 20,280 20,280 18,053 22 Accrued Interest 16,406 - 16,406 20,280 20,280 18,053 24 Accrued Interest 16,406 - 16,406 20,280 20,280 18,053 24 Accrued Liabilities - - - - - - 25 TOTAL CURRENT & ACCRUED LIABILITIES 6,841,786 - 6,710,114 6,775,413 - 26 TOTAL CURRENT & ACCRUED LIABILITIES 6,841,786 - 18,400 38,400 38,400 38,400 38,400 38,400 38,400 38,400 38,400 - <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td>•</td><td></td><td></td><td></td><td></td><td>841,104</td></td<>				-		•					841,104
22 Accrued Interest 16,406 - 16,406 20,280 20,280 18,053 23 Accrued Dividends -			747,640	-	/4/,640	781,209		781,205	841,104		
22 Accrued Dividends -		-	-	-	-	-		20.280	18 053		18,053
24 Misc. Current and Accrued Liabilities -			16,406	-	10,400	20,280		20,200			
25 6,841,786 6,841,786 6,710,114 6,710,114 6,775,413 26 TOTAL CURRENT & ACCRUED LIABILITIES 6,841,786 6,710,114 6,775,413 1 27 Advances for Construction 38,400 38,400 38,400 38,400 38,400 38,400 38,400 1,844			-	-	•	-		-	-		-
26 TOTAL CURRENT & ACCRUED LIABILITIES 6,841,786 - 6,841,786 6,710,114 6,710,114 6,775,413 27 Advances for Construction 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 31 Operating Reserves - <		Misc. Current and Accrued Liabilities									
26 101AL CORRENT & ACCRED LIABILITIES 0,041/100 38,400 38,400 38,400 38,400 27 Advances for Construction 38,400 - 38,400 38,400 38,400 28 Advances for Construction 38,400 - - - - 30 Accum. Deferred ITC's 1,844 1,844 1,844 1,844 1,844 31 Operating Reserves - - - - - - 32 TOTAL DEFERRED CREDITS & OPER. RESERVES 40,244 40,244 40,244 40,244 40,244 34 Contributions in Aid of Construction 32,480,933 - 32,480,933 33,129,958 33,129,958 32,738,350 \$ 4655 36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) (11,921,533) (11,384,978) \$ (24 37 Total Equity Capital and Liabilities \$ 71,918,103 \$ 73,545,849 \$ 72,685,798 \$ 452 39 Total Equity Capital and Liabilities \$ 71,918,103			C 011 70C		6 9/1 786	6 710 114		6.710.114	6.775.413	-	6,775,413
28 Advances for Construction 38,400 - 38,400 38,400 38,400 29 Prepaid Capacity Charges -		TOTAL CURRENT & ACCRUED LIABILITIES	0,841,780		0,841,780	0,710,114			•/		
28 Advances for Construction 35,400 50,400 50,400 50,400 50,400 50,400 11,921,533) 11,921,533) 11,921,533) 11,921,533) 11,921,533 11,921,533 11,921,533 11,921,533 11,920,500 10			28 400		38.400	38 400		38,400	38,400		38,400
30 Accum. Deferred ITC's 1,844 1,844 1,844 1,844 1,844 31 Operating Reserves - <td< td=""><td></td><td></td><td>38,400</td><td>_</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td></td<>			38,400	_					-		-
30 Accumulated Deferred Income Taxes 2,900 40,244 40,244 40,244 40,244 31 Operating Reserves			1 844	-	1.844	1.844		1,844	1,844		1,844
32 33 TOTAL DEFERRED CREDITS & OPER. RESERVES 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 36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) (11,921,533) (11,384,978) \$ (24 37 Accumulated Deferred Income Taxes 2,920,896 (459,930) 2,460,966 3,425,873 (458,773) 2,967,100 2,960,116 (459,930) 39 Total Equity Capital and Liabilities \$ 71,918,103 \$ 73,545,849 \$ - \$ 73,545,849 \$ 72,685,798 \$ 454 41 - - \$ 71,918,103 \$ 73,545,849 \$ - \$ 73,545,849 \$ - \$ 72,685,798 \$ 454 41 - - \$ 71,918,103 \$ 73,545,849 \$ - \$ 72,685,798 \$ 454			1,044	-		-,		-	-		-
33 TOTAL DEFERRED CREDITS & OPER. RESERVES 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 36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) (11,921,533) (11,384,978) \$ (24 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 (459,939) 39 40 Total Equity Capital and Liabilities \$ 71,918,103 \$ 73,545,849 \$ 72,685,798 \$ 454 41		Operating Reserves									
33 101AD DETENDED CLED FLINED CLED IN CONSTRUCTION 32,480,933 - 32,480,933 33,129,958 33,129,958 32,738,350 \$ 465 35 Contributions in Aid of Construction 32,480,933 - 32,480,933 33,129,958 32,738,350 \$ 465 36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) (11,921,533) (11,384,978) \$ (24 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 39 40 Total Equity Capital and Liabilities \$ 71,918,103 - \$ 73,545,849 - \$ 73,545,849 5 72,685,798 \$ 454 41 - - \$ 71,918,103 - \$ 73,545,849 - \$ 73,545,849 5 72,685,798 \$ 454 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3) - \$ 73,545,849 - \$ 73,545,849 - \$ 72,685,798 \$ 441		TOTAL DECERBED CREDITS & OPER RESERVES	40.244	-	40,244	40,244		40,244	40,244	-	40,244
35 Contributions in Aid of Construction 32,480,933 - 32,480,933 33,129,958 33,129,958 32,738,350 \$ 465 36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) (11,921,533) (11,384,978) \$ (24 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 (459,930) 39 - </td <td></td> <td>TOTAL DEPERKED CREDITS & OPEN. RESERVES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		TOTAL DEPERKED CREDITS & OPEN. RESERVES									
36 Less: Accum. Amortization of CIAC (10,850,850) - (10,850,850) (11,921,533) <td< td=""><td></td><td>Contributions in Aid of Construction</td><td>32,480,933</td><td>-</td><td>32,480,933</td><td>33,129,958</td><td></td><td>33,129,958</td><td>32,738,350</td><td>\$ 465,915</td><td>33,204,265</td></td<>		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
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 (459,930) 39 40 Total Equity Capital and Liabilities \$ 71,918,103 \$ - \$ 71,918,103 \$ 73,545,849 \$ - \$ 73,545,849 \$ 72,685,798 \$ 454 41 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3) \$ 441					(10,850,850) (11,921,533)		(11,921,533)	(11,384,978)	\$ (24,288)	(11,409,266)
38 Accumulated Deferred Income Taxes 2,920,896 (459,930) 2,460,966 3,425,873 (458,773) 2,967,100 2,960,116 (459,930) 39 40 Total Equity Capital and Liabilities \$ 71,918,103 \$ - \$ 71,918,103 \$ 73,545,849 \$ - \$ 73,545,849 \$ 72,685,798 \$ 454 41 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3) \$ 441			(,,		-			-			
39 40 Total Equity Capital and Liabilities \$71,918,103 \$ - \$71,918,103 \$73,545,849 \$ - \$73,545,849 \$72,685,798 \$454 41 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)		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
40 Total Equity Capital and Liabilities \$ 71,918,103 \$ - \$ 71,918,103 \$ 73,545,849 \$ - \$ 73,545,849 \$ 72,685,798 \$ 452 41 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3) \$ 441				·							
41 42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3) \$ 441		Total Equity Capital and Liabilities	\$ 71,918,103	\$	\$ 71,918,103	\$ 73,545,849	\$ -	\$ 73,545,849	5 72,685,798	\$ 454,243	\$ 73,140,041
42 (1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)											
		(1) PSC-09-0101-PAA-WS Ordered Adjustments (A-3)								\$ 441,627	
43 (2) To removed certain deferred taxes - ADIT NOLs (459,930) 28 (458,773)				(459,930))		(458,773)		(459,837)	

Florida Public Service Commission

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

Comparative Balance Sheet - Equity Capital & Liabilities

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

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

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
No.	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	Average
1	Common Stock Issued	\$ 300 \$	300	\$ 300 \$	300 \$	300	\$ 300 \$	5 300 \$	300	\$ 300 \$	5 300 \$	300	\$ 300 \$	300	\$ 300
2	Preferred Stock Issued												34 030 075	34,038,075	34,038,075
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 12,931,656	12,428,928	11,824,389
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	12,931,030	12,420,920	11,824,365
5	Other Equity Capital										• • • • • • • • • • • • • • • • • • • •				
6					45 405 202	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
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	40,370,734	40,427,343	40,703,043	40,570,052	40,407,504	
8															
9	Bonds														-
10	Reacquired Bonds	(4 205 111)	(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)
11	Advances From Associated Companies	(4,306,111)	(4,500,111)	(4,500,111)	(4,300,111)	(4,500,111)	(4,500,111)	(4,500,111)	(4,500,111)	(4,000,111)	(.,,	(.,=,=,			-
12	Other Long-Term Debt														
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)
14	TOTAL LONG-TERM DEBT	(4,506,111)	(4,500,111)	(4,500,111)	(4,500)111/	(4,500,111)	(4)200)412/	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(
	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
	Notes Payable	331,002	140,000												-
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														1,844
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											40.244	40.244	40,244	40,244	40,244
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									22 700 042	32,792,724	32,821,354	32,833,622	33,100,168	33,129,958	32,738,350
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		(11,652,231)	(11,741,607)	(11,831,539)	(11,921,533)	(11,384,978)
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)	(11,032,231)	(11,/41,007)	(11,031,339)	(11,921,933)	(11,304,578)
37				2 0 20 061	2 021 224	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
38	Accumulated Deferred Income Taxes	2,920,896	2,920,897	2,920,861	2,921,224	2,921,377	2,921,404	2,721,403	2,321,332	2,321,330	2,321,713	2,321,733	2,722,700	2,.20,073	-,,-
39 40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 71,918,103 \$	71,689,892	\$ 71,931,506 \$	71,954,970	72,19 <u>1,254</u>	\$ 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

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

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			(2) (3) Balance Utility Per Test Year Books Adjustment			(4) Utility Adjusted Test Year		(5) Requested Revenue Adjustment			(6) Requested Annual Revenues	(7) Supporting Schedule(s)
No.	Description		Books	Adjustme	nts			Aujustment			Nevenues	
1	OPERATING REVENUES	\$	5,463,208	\$ 21,4	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 19	RATE BASE	\$	22,374,269	\$ (5,420,	997)	\$ 16,953,272	=			\$	16,953,272	
20												
21	RATE OF RETURN		6.08 9	%		 7.37	=%				7.52%	

Schedule of Wastewater Net Operating Income

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

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)
				0.005.000	<u> </u>	\$ 2,848,232	B-4, B-3
1	OPERATING REVENUES	\$ 2,320,097	\$ (14,408) (A)	\$ 2,305,689	\$ 542,544 (A	<u> </u>	0 4, 0 3
2		750 700	01 365 (B)	840,985	(В	840,985	B-6, B-3
3	Operation & Maintenance	759,720	81,265 (B)	0-0,000	(-		·
4 5	Depreciation, net of CIAC Amort.	216,180	405,400 (C)	621,580	(C) 621,580	B-14, B-3
5	Depreciation, net of clack amort.	210,200	,				
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			(70.400	104 072 /E) 273,438	C-1, B-3
11	Provision for Income Taxes	191,404	(112,938) (F)	78,466	<u>194,972</u> (F	273,430	0 2, 2 0
12		1,389,931	501,763	1,891,694	219,386	2,111,080	
13 14	OPERATING EXPENSES	1,565,551					
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	<u>\$ </u>		\$ 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]

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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		(1) Miscellaneous Service Revenues			
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) \$	
8		Test Year Adjusted Revenues prior to Annualizing Revenues		5,377,406	2,297,402
9					
10		(2) Annualized Revenue			
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		(3) Revenue Increase			
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	• •	(1) 666/766 Amortization of rate case expense per Schedule B-10		62,576	19,353
22					
23		(2) 618/718 Chemical Expense			
24		Adjustment to chemical exp based on purchase and unit cost detail		(33,110)	24,494
25					
26		(3) Pro Forma Adjustment to Expenses			
27		(a) Anuualize 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		(1) 340.5/390.7 To Correct for Project Phoenix		(23,171)	(7,165)
44			\$	(23,171)	\$ (7,165)
45		(2) Depreciation expense allocations for common plant between systems			
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.

No.	Description		Water	Wastewater
1	(3) Annualize depreciation expense for plant additions during TY			
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	
	336 Backflow Devices		505	
14	375 Reuse T&D System			141
15	381 Plant Sewers			129
16			2,471	244
17	340/390 Ofc Furniture		7,386	818
18	341/391 Transportation Equipment		75	30
19	342/392 Stores Equipment		385	151
20	343/393 Tools, Shop & Garage Equipment		11	49
21	344/394 Lab Equipment		376	332
22	345/395 Power Operated Equipment		22	552
23	346 Communication Equipment	\$	21,293	25,335
24	Total Adjustment to Annualize Depreciation Expense	<u>,</u>	21,295 -	
25				
25 26	(4) Commission Ordered Adjustment	do to		
25 26 27	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma	de to		
25 26 27 28	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year			
25 26 27 28 29	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w	vith staff	(22.446)	201 774
25 26 27 28 29 30	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year		(33,446)	\$ 381,774
25 26 27 28 29 30 31	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization)	vith staff	(33,446)	\$ 381,774
25 26 27 28 29 30	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions	vith staff		\$ 381,774
25 26 27 28 29 30 31	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations	vith staff	2,326	
25 26 27 28 29 30 31 32	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System	vith staff	2,326 42,300	
25 26 27 28 29 30 31 32 33	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study	vith staff	2,326 42,300 3,083	4,700
25 26 27 28 29 30 31 32 33 33 34	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System	vith staff	2,326 42,300	4,700 11,630
25 26 27 28 29 30 31 32 33 34 35	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study	vith staff	2,326 42,300 3,083	4,700 11,630 4,781
25 26 27 28 29 30 31 32 33 34 35 36	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations	vith staff	2,326 42,300 3,083	4,700 11,630 4,781 13,611
25 26 27 28 29 30 31 32 33 34 35 36 37	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main)	vith staff	2,326 42,300 3,083 26,514	4,700 11,630 4,781 13,611 4,667
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment	vith staff	2,326 42,300 3,083 26,514 19,190	4,700 11,630 4,781 13,611 4,667 5,935
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement	vith staff	2,326 42,300 3,083 26,514	4,700 11,630 4,781 13,611 4,667 5,935
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping	vith staff	2,326 42,300 3,083 26,514 19,190	4,700 11,630 4,781 13,611 4,667 5,935 6,909
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements	vith staff	2,326 42,300 3,083 26,514 19,190 22,340	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions (6) Adjust depreciation expense for retirements related to Pro Forma additions	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions (6) Adjust depreciation expense for retirements related to Pro Forma additions 331.4 Oswalt Road - Utility Relocations	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472 117,224	4,700 11,630 4,781 13,611 4,667 5,935 6,905 455 \$ 52,688
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions (6) Adjust depreciation expense for retirements related to Pro Forma additions 331.4 Oswalt Road - Utility Relocations 331.4 Oswalt Road - Utility Relocations	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472 117,224 (1,744)	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455 \$ 52,688 (8,428
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions (6) Adjust depreciation expense for retirements related to Pro Forma additions 331.4/361.2 US 27 North - Utility Relocations 331.4/361.2 US 27 North - Utility Relocations 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472 117,224 (1,744)	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455 \$ 52,688 (8,428 (3,465
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Certain adjustments per Order No. PSC-09-0101-PAA-WS inadvertantly not ma books prior to test year Entry to books expected to be completed upon confirmation and verification w See Schedules B-13 and B-14 for detail (net of amortization) (5) Depreciation expense related to Pro Forma plant additions 331.4 Oswalt Road - Utility Relocations 348.5/398.7 SCADA System 320.3 TTHM & HAA5 Study 331.4/361.2 US 27 North - Utility Relocations 375.6 US 27 North - Utility Relocations (Reuse Main) 380.4 Sludge Dewatering Equipment 380.4 Lake Grove WWTP - Splitter Box Replacement 340.5/390.7 GIS Mapping 341.5/391.7 Vehicle Replacements 341.5/391.7 C4500 Kodiak Truck Upgrade Total Depr Expense - Pro Forma Plant additions (6) Adjust depreciation expense for retirements related to Pro Forma additions 331.4 Oswalt Road - Utility Relocations 331.4 Oswalt Road - Utility Relocations	vith staff\$	2,326 42,300 3,083 26,514 19,190 22,340 1,472 117,224 (1,744)	4,700 11,630 4,781 13,611 4,667 5,935 6,909 455

Schedule of Adjustments to Operating Income	Florida Public Service Commission
Company: Utilities, Inc. of Florida - Lake Utility Services	Schedule: B-3
Test Year Ended: 12/31/2015	Page 3 of 3
Interim [] Final [X]	Docket No.: 160101 - WS
Historic [X] Projected []	Preparer: Deborah Swain
Explanation: Provide a detailed description of all adjustments to operating income per books	s, with a total for each line item shown on the net

onerating	income	statement.
Operating	moonic	

Line						
No.		Description		Water	Wa	stewater
1	(C)	Adjustments to Depreciation Expense - Nonused & Useful		<u></u>	44	(04 590)
2		Net of Amortization				(94,589)
3		man to the second provide the first Mat of Americanian	ć	(23,748)	ć	405,400
4		Total Adjustment to Depreciation Exp, Net of Amortization	<u>\$</u>	(23,748)	ə	405,400
5			ć	1,545		
6	(D)	Remove Amortization Expense	2			
7						
8	(E)	Adjustments to Taxes Other Than Income				
9		(1) Adjust Payroll Taxes for salary annualization / increase / employment changes		201		110
10		(a) Anuualize 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		(2) Regulatory Assessment Fees				
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	<u>\$</u>	(648)
18		(3) Ad Valorem Taxes				
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		(4) To adjust RAF's for requested revenues				
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
			<u> </u>			
32	(F)	Adjustments to Provision for Income Taxes (1) Adjustment to reflect current income taxes for the test year				
33			\$	379,671	Ś	191,404
34		Income tax per books	Ŷ	457,475	Ŷ	78,465
35		Test Year income Tax per Schedule C-2	\$	77,804	\$	(112,939)
36		Adjustment to Reflect Current Income Taxes	<u> </u>	//,804	<u>ې</u>	(112,555)
37			ć	14 006	ć	194,971
38		(2) Adj. to Income taxes for increase per C-2	\$	14,996	Ş	134,371
39			_		~	272 420
40		TotalProvision for income Taxes	\$	472,471	\$	273,438

Test Year Operating Revenues

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.

	WATER SALES	(1)	SEWER SALES	(2) Total
Line		Total		Wastewater
No.	Account No. and Description	Water	Account No. and Description	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	5,364,639	TOTAL SEWER SALES	2,131,095
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	98,569	TOTAL OTHER SEWER REVENUES	189,002
28				
29	TOTAL WATER OPERATING REVENUES	5,463,208	TOTAL SEWER OPERATING REVENUES	2,320,097

Detail of Operation & Maintenance Expenses By Month - Water

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

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

Florida Public Service Commission

Schedule: B-5 Page 1 of 1 Preparer: Deborah Swain Recap Schedules: B-1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total	(15)	(16) Adj. Total
Line						• • •	B	Jul	Aug	Sep	Oct	Nov	Dec	Test Year	Adj.	Annual
<u>No.</u>	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun					54,039	63,153	627.322	\$ 69,151	696,473
1 601 S	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 7,074	249	36,039	1,360	37,399
2 603 S	Salaries & Wages - Officers, Etc.	2, 7 76	2,851	2,786	2,908	2,871	2,875	3,697	2,224	2,832	2,896		28,923	258,600	24,265	282,865
3 604 E	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	26,925	258,000	2 1,200	,
4 610 F	Purchased Water	-	-	-	-	-	-	-		-	-	-	28,619	325,653	14,209	339,862
5 615 F	Purchased Power	11,748	31,775	25,996	30,375	32,304	36,300	28,740	22,978	21,850	27,366	27,604	20,019	525,055	14,200	
6 616 F	Fuel for Power Purchased										44 705	12 645	16,827	153.123	(33,110)	120,013
7 618 0	Chemicals	12,375	9,850	11,196	13,518	10,060	15,976	13,997	12,481	8,473	14,725	13,645	10,827	193,930	(55,110)	193,930
8 620 M	Materials & Supplies	12,918	10,141	14,693	17,643	11,525	30,937	11,639	17,118	15,683	13,380	26,865	11,567	457		457
	Contractual Services - Engr.	-	•	458	-	-	-	-	519	(520)	-	-	- 3,1 8 0	30.619		30,619
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	692	(549)		(549)
11 633 (Contractual Services - Legal	(321)	25		-	-	-	-	(1,064)	-	119	-	692	(545)		(345)
12 634 (Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-		-	-	-	1,181	38,771		38,771
13 635 C	Contractual Services - Testing	1,061	10,367	5,961	2,592	2,848	3,1 1 0	1,880	3,930	2,354	661	2,825	6.578	70,306		70,306
	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	6,378 157	985		985
	Rental of Building/Real Prop.	70	69	73	73	76	76	78	- 7 9	78	78	78	50	148		148
	Rental of Equipment	-	-	98	-	-	-	-	-	-	-	-	3.702	48,806	1,464	50,270
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	5,702	48,800	1,404	
18 656	Insurance - Vehicle							_			0.005	0.050	8.070	92,810		92,810
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		
20 658	Insurance - Workman's Comp.										2 202	C 925	(1,112)	20,441		20,441
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		
22 660	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	62,576	62,576
23 666	Reg. Comm. Exp Rate Case Amort.	-	-	-	-	-	-	-		-	-	-	- 606	1,311	02,570	1,311
24 667	Reg. Comm. Exp Other	(951)	62	58	55	172	481	60	58	-	690	19		18,932		18,932
	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 20,689	186,469		186,469
	Miscellaneous Expenses	14,210	9,820	17,490	16,062	9,615	18,138	11,297	16,983	12,395	20,620	19,150	20,089	100,409		100,405
27	•										402 467	205 407	195,160	2,104,172	\$ 139.915	\$ 2,244,087
	OTAL	154,401	157,593	160,419	178,947	163,477	209,574	173,770	174,996	147,963	182,467	205,407	193,100	2,104,172	÷ 10,010	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Detail of Operation & Maintenance Expenses By Month - Wastewater

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

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total	(15)	(16) Adj. Total
No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Annual	Adj.	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		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
2	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													-		-
Ŕ	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, 78 6	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													A	A 750 700 A	01.205	¢ 940.095
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

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

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		Adjusted	Current TY	TY Adj.'s	Adjusted TY	\$	%	
No.	Account No. and Name	Prior TY	12/31/15	per B-3	12/31/15	Difference	Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 500,724	\$ 627,322	\$ 69,151	\$ 696,473	\$ 195,749		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)		Under benchmark
3	604 Employee Pensions & Benefits	127,666	258,600	24,265	282,865	155,200		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)	· · ·	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-		%	
7	618 Chemicals	139,873	153,123	(33,110)	120,013	(19,860)		Under benchmark
8	620 Materials & Supplies	65,807	193,930	-	193,930	128,123		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)		Under benchmark
10	632 Contractual Services - Acct.	7,871	30,619	-	30,619	22,748		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)		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)	(33.7 7) %	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 %	
	Total customers (Encisy				, <u>, , , , , , , , , , , , , , , , , , </u>			
33		221 087			237.017	15.93	7.21 %	
34	Consumer Price Index - U	221.087			237.017	13.33	,.LI /0	
35								
36	Benchmark Ind	ex: Increase in Cust	omer ERC's			1.2776		
37		Increase in CPI				1.0721		
38								
39						1.3697		

Operation & Maintenance Expense Comparison - Wastewater

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

Schedule: 8-8 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	(-)	Adjusted	Current TY		Adjusted TY	\$	%	
No.	Account No. and Name	Prior TY	12/31/15	per 8-3	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		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		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)	• •	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-		%	
8	718 Chemicals	34,777	14,535	24,494	39,028	4,251		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)		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		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)		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)		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 %	
				-			tin and the second s	
34		221.097			237.017	15.93	7.21 %	
35	Consumer Price Index - U	221.087		-	257.517	20.00	,,	
36								
37	Benchmark Inc	lex: Increase in Cust	omer ERC's			1.1976		
38		Increase in CP1			-	1.0721		
39								
40					-	1.2839		

Contractual Services

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)	(2)	(3)		(4)	(5)
Line No.	Type of Service	Consultants	A	mount	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.	\$	2,51 4	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 forcasts
			\$	14,723	_

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)
					Total Estimate of Charges	Type of
Line	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	by Firm	Service Rendered
<u>No.</u>	riedman & Friedman, P.A.	Martin Friedman	360.00	262.72	94,578	Legal Fees
	riedman & Friedman, P.A.	Bridget Friedman	360.00	87.57		Legal Fees
	Ailian, Swain & Associates	Deborah Swain	200.00	218.93	43,786	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
	Milian, Swain & Associates	Cynthia Yapp	150.00	273.66	41,049	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
	•	John Swain	130.00	13.14	1,708	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
	Ailian, Swain & Associates	Frank Seidman	150.00	131.36	19,704	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
	M&R Consultants	John Guastella	245.00	87.57		Consolidated Rates
	Suastella Associates	Gary White	200.00	65.68	13,136	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
	Suastella Associates Public Service Commission	Gary White				Filing Fee
		Other staff			4,377	Assist w/MFRs, data requests, audit facilitation
	Water Service Corp. Fravel & Other	Other stan			,	Customer notices, postage
11	Consultants Travel				2,956	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.				6,240	Travel, Notices, and other
13	Water Service corp.				16,420	Fed Ex & other misc.
14						
	Estimate Through				\$ 298,904	
10 .						
18						
	[] PAA					
20	[x] Commission Hearing					
21						
22 /	Amortization Period 4 Years					
23	Explanation if different from Section 36	57.0816, Florida				
24						
25 /	Amortization of Rate Case Expense:					
26			<i>(</i> •)	(5)	(C)	
27			(A)	(B)	Total	
28			Water	Wastewater \$ 6,806		
	Prior unamortized rate case expenses		\$ 22,008 228,298	\$ 0,800 70,606		
	Current rate case expense		228,298	77,412	the second se	
	Total projected rate case expense		\$ 62,576			
	Annual Amortization		\$ 62,576	\$ 19,555	<u> </u>	-
33	and the full contraction to the second se					
	Method of allocation between systems	.	11,739.90	3,630.80	15,370.70	
	ERCs		76.38%	23.62%		
36	Percent of ERCs		, 0.0070			

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

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

2

\$

882

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			Budget	Term of	Test Year
No.	Description	Period	Amount	Amort.	Amortization

1 Lake Utility Services does not have any deferred maintenance projects that are greater that 2% of test year revenue.

The following deferred maintenance projects are recurring projects being amortized or are fully amortized:
 Water Tank Maintenance and Repair
 Q1 2011
 4,412
 60 months

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		-	\$ 117,331		\$ 12,023
12			 		

Schedule B-12 Page 1 of 13

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS

ntages, g	gross amounts, amoun (1) G/L Acct. No. ar Service Corp. Alloca 403	tailing expenses which are subject to allocation b nts allocated, and a detailed description. Provide (2) Description	a description of all sy (3)	(4) cation Percentages Other	(5)	(6)	(7)	(8) Historical Mon	(9)	Allocation Peri (10)	(11)	
•	G/L Acct. No. er Service Corp. Alloca 403	Description	Allo Lake Utility	cation Percentages	.,	(0)	(*7	Historical Mon	th Ending Innuns 24	2015		
•	Acct. No. er Service Corp. Alloca 403		Lake Utility					mistorical MOD	th Ending January 31	., 2015		
•	Acct. No. er Service Corp. Alloca 403		Lake Utility					Amounts Allocated				
•	Acct. No. er Service Corp. Alloca 403					Description	Lake	Other				
•	No. er Service Corp. Alloca 403		Services	Companies/		of Allocation	Utility	Companies/		75.88%	24.12%	
<u>Wate</u>	403		Det AICE2	Systems	Total	Method	Services	Systems	Total	Water	Sewer	
<u>Wate</u>	403											
			5.39%	94.61%	100.00%	ERC	\$16,725	\$293,810	\$310,535	\$12,690	\$4,0	
		Depreciation Expense	5.36%	94.64%	100.00%	ERC	2,650	46,800	49,450	2,011	e	
	40B	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	<i>,</i> -	-	-	-		
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	•	-		
	410	Miscellaneous Non-Utility Expenses Interest During Construction	0.00%	0.00%	0.00%	ERC	-	-	-	-		
	420 427	Interest Expense	5.36%	94.64%	100.00%	ERC	(223)	(3,933)	(4,155)	(169)		
		•	5.36%	94.64%	100.00%	ERC	18,934	334,409	353,343	14,366	4,	
	601/701/603/703	Salaries	S.36%	94.64%	100.00%	ERC	37,720	666,226	703,946	28,621	9,:	
	604/704	Employee Benefits Materials and Supplies	5.36%	94.64%	100.00%	ERC	4,771	84,267	89,038	3,620	1,	
)	620/720	Contractual Services - Accounting	5.36%	94.64%	100.00%	ERC	2,889	51,028	53,917	2,192		
-	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	-	•	-	-		
1	633/733	Contractual Services - Legal	5.36%	94.64%	100.00%	ERC	4,532	80,052	84,584	3,439	1	
5	636/736		5.36%	94.64%	100.00%	ERC	91	1,613	1,704	69		
1	641	Rent Expense	5.36%	94.64%	100.00%	ERC	57	1,003	1,060	43		
5	650/750	Transportation Expenses Insurance - General Liability	5.36%	94.64%	100.00%	ERC	9,964	175,996	185,960	7,561	2,	
5	659/759		5,36%	94.64%	100.00%	ERC	327	5,774	6,101	248		
7	659/759	Other Insurance	5.36%	94.64%	100.00%	ERC	55	963	1,017	41		
3	670/770	Bad Debt Expense Miscellaneous Expenses	5,36%	94.64%	100.00%	ERC	6,193	109,384	115,577	4,699	1,	
)	675/775	Miscellaneous Expenses	010070				\$104,685	\$1,847,392	\$1,952,077	\$79,431	\$25,	
1												
	er Service Corp. Alloc	ated State Expenses										
3				76.21%	100.00%	ERC	\$8,630	\$27,644	\$36,275	\$6,548	\$2,	
4	403	Depreciation Expenses	23.79%	77.29%	100.00%	ERC	7,986	27,187	35,173	6,060	1,	
5	408	Taxes Other than Income	22.71%	0.00%	0.00%	ERC	,,500			-		
5	410	Miscellaneous Non-Utility Expenses	0.00%		0.00%	ERC	_	-	-	-		
7	414	Taxes Other than Income	0.00%	0.00% 77.25%	100.00%	ERC	1	4	5	1		
8	427	Interest Expense	22.75%	77.04%	100.00%	ERC	10,532	35,348	45,880	7,991	2	
9	601/701/603/703	Salaries	22.96%		0.00%	ERC	10,552		-	-		
D	604/704	Employee Benefits	0.00%	0.00%		ERC	55	187	242	42		
1	620/720	Materials and Supplies	22.67%	77.33% 0.00%	100.00% 0.00%	ERC	-			-		
2	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	_	-	-			
3	633/733	Contractual Services - Legai	0.00%		100.00%	ERC	384	2,616	3,000	291		
4	635	Testing Expense	12.79%	87.21%	100.00%	ERC	538	3,577	4,115	408		
5	636/736	Contractual Services - Other	13.07%	86.93%		ERC				-		
6	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	4,130	14,092	18,222	3,134		
7	650/750	Transportation Expense	22.67%	77.33%	100.00%		(1,245)	(4,250)	(5,495)	(945)		
8	667/767	Reg. Commission Exp Other	22.67%	77.33%	100.00%	ERC	(1,243) 1,989	6,788	8,777	1,510		
9	675/775	Miscellaneous Expenses	22.67%	77.33%	100.00%	ERC	\$33,000	\$113,193	\$146,193	\$25,039	\$7	

43

						Unallocated	
44 45	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

LUSI

Schedule B-12 Page 2 of 13

Preparer: John Hoy

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Interim [] Final [x]

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

Historical [x] Projected []

Historical [x] Projected []			_				
Explanation: Provide a schedule detailing e	expenses which are subject to allocat	ion between systems (wate	r, sewer & gas, e	tc.) showing allo	cation		
percentages, gross amounts, amounts alloc	ated and a detailed description. Pro	vide a description of all syst	ems other than v	water and sewer			_
percentages, gross amounts, amounts enor	(2)	(2)	(4)	(5)	(6)	(7)	

rrent	ages gross amounts amou	tailing expenses which are subject to allocation b nts allocated, and a detailed description. Provide	a description of all sy	ystems other than w	ater and sew	er.				Allocation Per	
Cente	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(9) h Ending February 2	(10) B, 2015	(11)
			Allo	cation Percentages				Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other			
ine	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		75.73%	24.27%
No.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
NO.	NO.										
1	Water Service Corp. Alloca	ated Expenses									
2	403	Depreciation Expense	5.36%	94.64%	100.00%	ERC	\$16,838	\$297,032	\$313,870	\$12,752	\$4,08
3	408	Taxes Other than Income	5.34%	94.66%	100.00%	ERC	2,591	45,972	48,563	1,963	62
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	
8	601/701/603/703	Salaries	5.34%	94.66%	100.00%	ERC	18,192	322,718	340,910	13,777	4,41
9	604/704	Employee Benefits	5.34%	94.66%	100.00%	ERC	27,337	484,956	512,294	20,703	6,63
10	620/720	Materials and Supplies	5.34%	94.66%	100.00%	ERC	3,187	56,533	59,719	2,413	7
11	632/732	Contractual Services - Accounting	5.34%	94.66%	100.00%	ERC	2,936	52,091	\$5,028	2,224	7
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	1,0
15	641	Rent Expense	5.34%	94.66%	100.00%	ERC	91	1,613	1,704	69	
15	650/750	Transportation Expenses	5.33%	94.67%	100.00%	ERC	14	243	257	10	
16	659/759	Insurance - General Liability	5.34%	94.66%	100.00%	ERC	8,766	155,501	164,266	6,638	2,1
10	659/759	Other Insurance	5.34%	94.66%	100.00%	ERC	595	10,557	11,152	451	1
18	670/770	Bad Debt Expense	5.34%	94.66%	100.00%	ERC	(46)	(807)	(852)	(34)	(
	675/775	Miscellaneous Expenses	5.34%	94.66%	100.00%	ERC	7,220	128,087	135,308	5,468	1,7
19 20	0/3///5						\$92,258	\$1,634,981	\$1,727,240	\$69,870	\$22,3
21	Manual Commission Commission	ated State European									
22	Water Service Corp. Alloc	ated State Expenses									
23	403	Depreciation Expenses	24.74%	75.26%	100.00%	ERC	\$5,117	\$15,568	\$20,685	\$3,875	\$1,2
24	403	Taxes Other than income	22.84%	77.16%	100.00%	ERC	5,710	19,291	25,001	4,325	1,3
25	408 410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	
26	410 414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	•	-	-	-	
27	414 427	Interest Expense	22.56%	77.44%	100.00%	ERC	1	4	5	1	
28		•	23.06%	76.94%	100.00%	ERC	10,956	36,555	47,511	8,297	2,6
29	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	•	-	-	-	
30	604/704	Employee Benefits	22.76%	77.24%	100.00%	ERC	188	637	824	142	
31	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	-	-	-	-	
32	631/731	Contractual Services - Engineering	23.06%	76.94%	100.00%	ERC	32	108	140	24	
33	633/733	Contractual Services - Legal	12.92%	87.08%	100.00%	ERC	(388)	(2,612)	(3,000)	(294)	
34	635	Testing Expense	12.32%	87.68%	100.00%	ERC	(464)	(3,305)	(3,770)	(352)	()
35	636/736	Contractual Services - Other		0.00%	0.00%	ERC	· · · · ·	•	•	-	
36	642/742	Rental of Equipment	0.00%	77.23%	100.00%	ERC	4,543	15,411	19,954	3,441	1,:
37	650/750	Transportation Expense	22.77%	77.23%	100.00%	ERC	(24)	(81)	(105)	(18)	
38	667/767	Reg. Commission Exp Other	22.77%		100.00%	ERC	1,931	6,473	8,405	1,463	
39	675/775	Miscellaneous Expenses	22.98%	77.02%	100.00%	ENC	\$27,603	\$88,048	\$115,651	\$20,904	\$6,
40							327,003		+		
41											
42	Water Service Corp. Allo	cated UI Expenses									
43						1					
						Unailocated	to.	\$0	\$0	\$0	
44	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	<u>\$0</u> \$0	<u> </u>	<u>\$0</u>	<u>\$0</u>	
45							- 50	50	οç	φç	

Schedule B-12

Preparer: John Hoy

Page 3 of 13

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

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x] Historical [x] Projected []

LUSI

	tion: Provide a schedule de	tailing expenses which are subject to allocation	etween systems (wat	er, sewer & gas, et	c.) showing al	location				LUSI Allocation Per	centage			
enta	ages, gross amounts, amou (1)	nts allocated, and a detailed description. Provide (2)	a description of all sys (3)	tems other than v (4)	(5)	er. (6)	(7)	(8) Historical Mor	(9) http://www.second	(10) (1 March 31, 2015				
			• 11	-tion Demontorer				Amounts Allocated		,				
			Lake	ation Percentages Other		Description	Lake	Other						
	G/L		Utility	Companies/		of Allocation	Utility	Companies/		76.03%	23.97%			
ne	Acct.	B intinu	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer			
э.	No.	Description	Services	Systems										
	Water Service Corp. Alloca	ated Expenses:							4045 740	\$13,065	\$4,			
	403	Depreciation Expense	5.44%	94.56%	100.00%	ERC	\$17,185	\$298,557	\$315,743	1,702	÷*,			
	408	Taxes Other than Income	5.41%	94.59%	100.00%	ERC	2,239	39,116	41,354	1,/02				
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-				
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	(0)				
	420	Interest During Construction	5.34%	94.66%	100.00%	ERC	(0)	(2)	(2)		1			
	427	Interest Expense	-15698.13%	15798.13%	100.00%	ERC	4,705	(4,735)	(30)	3,577				
	601/701/603/703	Salaries	5.41%	94.59%	100.00%	ERC	19,739	344,887	364,627	15,007	-			
	604/704	Employee Benefits	5.41%	94.59%	100.00%	ERC	23,387	408,625	432,013	17,781	-			
)	620/720	Materials and Supplies	5.41%	94.59%	100.00%	ERC	3,927	68,606	72,533	2,985				
ĺ	632/732	Contractual Services - Accounting	5.41%	94.59%	100.00%	ERC	3,133	54,745	57,879	2,382				
2	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	•	-		-				
3	636/736	Contractual Services - Other	5.41%	94.59%	100.00%	ERC	6,596	115,243	121,839	5,015				
í	641	Rent Expense	5.41%	94.59%	100.00%	ERC	95	1,660	1,755	72				
5	650/750	Transportation Expenses	5.41%	94.59%	100.00%	ERC	11	197	208	-				
5	659/759	Insurance - General Liability	5.41%	94.59%	100.00%	ERC	10,018	175,041	185,059	7,617	:			
,	659/759	Other Insurance	5.41%	94.59%	100.00%	ERC	331	5,778	6,109	251				
, В	670/770	Bad Debt Expense	5.41%	94.59%	100.00%	ERC	124	2,160	2,284	94				
9	675/775	Miscellaneous Expenses	5.41%	94.59%	100.00%	ERC	11,354	198,368	209,722	8,632				
0	0/3///3						\$102,844	\$1,708,249	\$1,811,093	\$78,189	\$2			
1														
2	Water Service Corp. Alloc	atod State Expanses												
3		aleu state Expenses					400.000	600 15C	¢115.000	\$20.484	¢			
	403	Depreciation Expenses	23.41%	76.59%	100.00%	ERC	\$26,943	\$88,156	\$115,099	\$20,484				
4			23.41% 23.10%	76.59% 76.90%	100.00% 100.00%	ERC	\$26,943 5,227	\$88,156 17,399	\$115,099 22,626	\$20,484 3,974				
4 5	408	Depreciation Expenses				ERC ERC								
4 5 6		Depreciation Expenses Taxes Other than Income	23.10%	76.90% 0.00% 0.00%	100.00% 0.00% 0.00%	ERC ERC ERC	5,227	17,399	22,626 - -	3,974 - -				
4 5 6 7	408 410	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses	23.10% 0.00%	76.90% 0.00%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC	5,227 - - 1	17,399 - - 4	22,626 - - 5	3,974 - - 1				
4 5 6 7 8	408 410 414 427	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense	23.10% 0.00% 0.00%	76.90% 0.00% 0.00%	100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	5,227 - 1 12,117	17,399 - - 4 39,790	22,626 - - 5 51,907	3,974 - - 1 9,212				
4 5 6 7 8 9	408 410 414 427 601/701/603/703	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries	23.10% 0.00% 0.00% 22.94%	76.90% 0.00% 0.00% 77.06%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38	17,399 - 4 39,790 127	22,626 - - 5 51,907 165	3,974 - - 1 9,212 29				
4 5 7 8 9 0	408 410 414 427 601/701/603/703 604/704	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits	23.10% 0.00% 22.94% 23.34%	76.90% 0.00% 0.00% 77.06% 76.66%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117	17,399 - - 4 39,790	22,626 - - 5 51,907	3,974 - - 1 9,212				
4 5 7 8 9 0 1	408 410 414 601/701/603/703 604/704 620/720	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies	23.10% 0.00% 0.00% 22.94% 23.34% 23.06%	76.90% 0.00% 0.00% 77.06% 76.66% 76.94%	100.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38	17,399 - 4 39,790 127	22,626 - - 5 51,907 165	3,974 - - 1 9,212 29				
4 5 6 7 8 9 0 1 2	408 410 414 601/701/603/703 604/704 620/720 631/731	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering	23.10% 0.00% 22.94% 23.34% 23.06% 23.05%	76.90% 0.00% 0.00% 77.06% 76.66% 76.94% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38	17,399 - 4 39,790 127	22,626 - - 5 51,907 165	3,974 - - 1 9,212 29				
4 5 7 8 9 0 1 2 3	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00%	76.90% 0.00% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	5,227 1 12,117 38 96 -	17,399 4 39,790 127 321	22,626 - 5 51,907 165 418 -	3,974 - 1 9,212 29 73 - -				
4 5 7 8 9 0 1 2 3 4	408 410 414 601/701/603/703 604/704 620/720 631/731 633/733 635	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 1 12,117 38 96 - - 724	17,399 4 39,790 127 321 - 2,416	22,626 5 51,907 165 418 - - 3,140	3,974 - 1 9,212 29 73 - - 550				
4 5 6 7 8 9 0 1 2 3 4 5	408 410 414 601/701/603/703 604/704 620/720 631/731 633/733 635 635 636/736	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other	23.10% 0.00% 22.94% 23.34% 23.06% 0.80% 0.00% 0.00%	76.90% 0.00% 77.06% 76.66% 76.95% 0.00% 0.00% 0.00%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 1 12,117 38 96 - - 724 128	17,399 4 39,790 127 321 - - 2,416 428	22,626 - 5 51,907 165 418 - - 3,140 556	3,974 - - 9,212 29 73 - - - 550 97				
4567890123456	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 1 12,117 38 96 - 724 128 4,665	17,399 4 39,790 127 321 - 2,416 428 15,576	22,626 5 51,907 165 418 3,140 556 20,241	3,974 - - 9,212 29 73 - - 550 97 3,547				
45678901234567	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - - 724 128 4,665 76	17,399 4 39,790 127 321 - - - - - - - - - - - - - - - - - - -	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331	3,974 - 1 9,212 29 73 - - 550 97 3,547 58				
456789012345678	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	23.10% 0.00% 22.94% 23.34% 23.05% 0.00% 0.00% 0.00% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - 724 128 4,665 76 2,151	17,399 4 39,790 127 321 - 2,416 428 15,576 254 7,180	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331 9,331	3,974 - - 1 9,212 29 73 - - 550 97 3,547 58 1,635				
4567890123456789	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 0.00% 23.05% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - - 724 128 4,665 76	17,399 4 39,790 127 321 - - - - - - - - - - - - - - - - - - -	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331	3,974 - 1 9,212 29 73 - - 550 97 3,547 58				
45678901234567890	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 0.00% 23.05% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - 724 128 4,665 76 2,151	17,399 4 39,790 127 321 - 2,416 428 15,576 254 7,180	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331 9,331	3,974 - - 1 9,212 29 73 - - 550 97 3,547 58 1,635				
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 1 2	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 23.05% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - 724 128 4,665 76 2,151	17,399 4 39,790 127 321 - 2,416 428 15,576 254 7,180	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331 9,331	3,974 - - 1 9,212 29 73 - - 550 97 3,547 58 1,635				
456789012345678901	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 23.05% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 1 12,117 38 96 - 724 128 4,665 76 2,151 \$52,166	17,399 4 39,790 127 321 2,416 428 15,576 254 7,180 \$171,651	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331 9,331 \$223,818	3,974 - - 1 9,212 29 73 - - 550 97 3,547 58 1,635 \$39,661	\$			
4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2	408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Taxes Other than Income Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	23.10% 0.00% 22.94% 23.34% 23.06% 23.05% 0.00% 0.00% 23.05% 23.05% 23.05% 23.05%	76.90% 0.00% 77.06% 76.66% 76.94% 76.95% 0.00% 0.00% 0.00% 76.95% 76.95% 76.95%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC	5,227 - 1 12,117 38 96 - 724 128 4,665 76 2,151	17,399 4 39,790 127 321 - 2,416 428 15,576 254 7,180	22,626 - 5 51,907 165 418 - 3,140 556 20,241 331 9,331	3,974 - - 1 9,212 29 73 - - 550 97 3,547 58 1,635				

Schedule B-12 Page 4 of 13

Docket No.: 160101 - WS Test Year Ended: 12/31/2015

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

anatio	[x] Projected [] on: Provide a schedule de	tailing expenses which are subject to allocation b nts allocated, and a detailed description. Provide	etween systems (wa a description of all sy	iter, sewer & gas, et vstems other than v	c.) showing al vater and sew	llocation er.				LUSI Allocation Per	
entag	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	.,							the second s	onth Ending April 30,	2015	
				cation Percentages				Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other		76.04%	23.96%
ne	Acct.		Utility	Companies/		of Allocation	Utility	Companies/	Tatal	Water	5ewer
o.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	
1 V	Vater Service Corp. Alloca	stad Expanses.									
<u>×</u> 2	403	Depreciation Expense	5.47%	94.53%	100.00%	ERC	\$19,153	\$330,867	\$350,020	\$14,564	\$4,5
2 3	403	Taxes Other than Income	5.45%	94.55%	100.00%	ERC	1,988	34,512	36,500	1,512	4
5 4	408	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	
4 5	409	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	•	-	
5 6	410	Interest During Construction	5.45%	94.55%	100.00%	ERC	(43)	(748)	(791)	(33)	
0 7	420	Interest Expense	5.45%	94.55%	100.00%	ERC	75	1,299	1,374	57	
/ B	427 601/701/603/703	Salaries	5.45%	94.55%	100.00%	ERC	21,598	374,967	396,564	16,423	5,
	604/704	Employee Benefits	5.45%	94.55%	100.00%	ERC	21,196	367,986	389,182	16,118	5,
÷		Materials and Supplies	5.45%	94.55%	100.00%	ERC	4,053	70,370	74,423	3,082	
0	620/720		5.45%	94.55%	100.00%	ERC	2,936	50,980	53,917	2,233	
1	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC		•	-	-	
2	633/733	Contractual Services - Legal	5.45%	94.55%	100.00%	ERC	6,142	106,630	112,772	4,670	1
3	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	96	1,659	1,755	73	
4	641	Rent Expense	5.44%	94.56%	100.00%	ERC	17	303	320	13	
5	650/750	Transportation Expenses		94.55%	100.00%	ERC	10,240	177,785	188,025	7,787	2
6	659/759	Insurance - General Liability	5.45%	94.55%	100.00%	ERC	1,254	21,777	23,032	954	
7	659/759	Other Insurance	5.45%	94.55%	100.00%	ERC	109	1,897	2,006	83	
.8	670/770	Bad Debt Expense	5.45%		100.00%	ERC	8,918	154,821	163,738	6,781	2
.9	675/775	Miscellaneous Expenses	5.45%	94.55%	100.00%	ERC	\$97,732	\$1,695,105	\$1,792,837	\$74,318	\$23
20							2017/02	(1)-55()-55			
21 22 \	Water Service Corp. Alloc	ated State Expenses									
23	Mater Service Corp. Allog									.	6 4
24	403	Depreciation Expenses	24.79%	75.21%	100.00%	ERC	\$6,067	\$18,403	\$24,470	\$4,613	\$1,
5	408	Taxes Other than Income	23.16%	76.84%	100.00%	ERC	5,416	17,970	23,386	4,118	1
6	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)	
8	427	Interest Expense	22.98%	77.02%	100.00%	ERC	1	4	5	1	_
9	601/701/603/703	Salaries	23.40%	76.60%	100.00%	ERC	11,267	36,891	48,158	8,568	2
0	604/704	Employee Benefits	23.10%	76.90%	100.00%	ERC	70	235	305	54	
1	620/720	Materials and Supplies	24.67%	75.33%	100.00%	ERC	120	366	486	91	
2	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	•	-	-	
2 3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	•	-	-	
5 4	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	
4 5	636/736	Contractual Services - Other	23.10%	76.90%	100.00%	ERC	570	1,897	2,467	433	
5 6	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	•	-	
	650/750	Transportation Expense	23.10%	76.90%	100.00%	ERC	6,133	20,415	26,547	4,664	
7	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	-	-	-	-	
8	675/775	Miscellaneous Expenses	23.20%	76.80%	100.00%	ERC	6,661	22,045	28,706	5,065	
9	6/5/775	wiscenarieous Expenses	20.2070	, 0.0070	200.00/0		\$35,265	\$114,764	\$150,029	\$26,817	\$1

42 Water Service Corp. Allocated UI Expenses 43

43						Unallocated					
44	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
45							<u> </u>	<u>\$0</u>		<u>, </u>	,

Schedule B-12 Page 5 of 13

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Lake Utility
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Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

centa	on. Provide a schedule de	tailing expenses which are subject to allocation b	a description of all s	vetems other than	water and sew	/er				Allocation Per	rcentage
	ges, gross amounts, amou (1)	nts allocated, and a detailed description. Provide (2)	a description of all s (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	(1)	(2)	(-)	(-)	. ,	• •		Historical M	onth Ending May 31	2015	
			Allo	cation Percentages	5			Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other			aa act/
ine	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.04%	23.96%
lo.	No.	Description	Services	5ystems	Total	Method	5ervices	5ystems	Total	Water	5ewer
		And Furners									
1 2	Water Service Corp. Alloca 403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$17,510	\$301,272	\$318,782	\$13,314	\$4,1
2 3	403	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,776	30,730	32,506	1,351	
3	408	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	
4 5	409	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	
6	410	Interest During Construction	5.47%	94.53%	100.00%	ERC	(44)	(758)	(802)	(33)	
7	420	Interest Expense	5.46%	94.54%	100.00%	ERC	(7)	(117)	(124)	(5)	
, 8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	19,495	337,248	356,743	14,823	4,
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	23,950	414,322	438,272	18,211	5,
9 10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,575	61,837	65,412	2,718	
11	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	2,946	50,970	53,917	2,240	
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
14	641	Rent Expense	5.47%	94.53%	100.00%	ERC	99	1,718	1,817	76	
15	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	40	696	736	31	
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,107	174,852	184,959	7,685	2
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	1,477	25,549	27,026	1,123	
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	1,320	1,396	58	
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	6,069	104,994	111,063	4,615	1,
20							\$93,011	\$1,607,398	\$1,700,410	\$70,722	\$22,
21											
22 23	Water Service Corp. Alloc	ated State Expenses									
23 24	403	Depreciation Expenses	24.86%	75.14%	100.00%	ERC	\$6,113	\$18,478	\$24,591	\$4,648	\$1,
25	408	Taxes Other than Income	23.21%	76.79%	100.00%	ERC	4,757	15,742	20,499	3,617	1,
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	
29	601/701/603/703	Salaries	23.47%	76.53%	100.00%	ERC	12,156	39,639	51,795	9,243	2
30	604/704	Employee Benefits	23.17%	76.83%	100.00%	ERC	123	407	530	93	
31	620/720	Materials and Supplies	24.87%	75.13%	100.00%	ERC	111	336	447	85	
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%	ÉRC	-	-	-	-	
35	636/736	Contractual Services - Other	23.17%	76.83%	100.00%	ÉRC	53	177	230	41	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	
	650/750	Transportation Expense	23.17%	76.83%	100.00%	ERC	6,714	22,260	28,974	5,105	1
37	667/767	Reg. Commission Exp Other	23.17%	76.83%	100.00%	ERC	225	747	972	171	
	675/775	Miscellaneous Expenses	23.13%	76.87%	100.00%	ERC	1,800	5,984	7,784	1,369	
38		·					\$32,054	\$103,774	\$135,828	\$24,373	\$7
38 39											
38 39 40 41											
38 39 40 41 42	Water Service Corp. Allo	ated UI Expenses									
37 38 39 40 41 42 43	Water Service Corp. Allo	ated UI Expenses	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule B-12 Page 6 of 13

Preparer: John Hoy

	I [x] Projected [] ion: Provide a schedule de	etailing expenses which are subject to allocation	between systems (wat	ter, sewer & gas, et	c.) showing a	location				LU5I Allocation Per	rcentage
centa	iges, gross amounts, amou (1)	ints allocated, and a detailed description. Provide (2)	a description of all sy (3)	(4)	(5)	(6)	(7)	(8) Historical M	(9) onth Ending June 30,	(10)	(11)
			Allo	cation Percentages				Amounts Allocated	onth Ending solid ed)	2020	
	c #		Lake	Other		Description	Lake	Other			
ine	G/L Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.04%	23.96%
No.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
1 2	Water Service Corp. Alloc. 403	Depreciation Expense	5.49%	94.51%	100.00%	ERC	\$16,452	\$282,953	\$299,405	\$12,510	\$3,94
	403	Taxes Other than Income	5.46%	94.54%	100.00%	ERC	1,821	31,493	33,314	1,384	4
3	408 409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-, -	-	-	-	
4		Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	
5	410		5.46%	94.54%	100.00%	ERC	(78)	(1,352)	(1,430)	(59)	(
6	420	Interest During Construction	-3315.65%	3415.65%	100.00%	ERC	4,742	(4,885)	(143)	3,606	1,1
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	20,048	346,804	366,852	15,245	4,8
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	33,617	581,531	615,148	25,563	8,0
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	4,356	75,353	79,709	3,312	1,0
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	2,947	50,970	53,917	2,241	7
11	632/732	Contractual Services - Accounting		0.00%	0.00%	ERC	_,,			· -	
12	633/733	Contractual Services - Legal	0.00%			ERC	5,861	101,394	107,256	4,457	1,4
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	99	1,718	1,817	76	-
14	641	Rent Expense	5.47%	94.53%	100.00%		59	872	923	38	
15	650/750	Transportation Expenses	5.46%	94.54%	100.00%	ERC		175,253	185,384	7,704	2,4
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	10,131	50,212	53,115	2,207	-/
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	2,903	,	1,270	53	•
18	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	69	1,201	142,011	5,901	1,8
19	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	7,761	134,251	\$1,938,548	\$84,239	\$26,5
20							\$110,780	\$1,827,768	\$1,936,346	384,235	<i>420/2</i>
21 22	Water Service Corp. Alloc	ated State Expenses									
23			24.84%	75.16%	100.00%	ERC	\$6,092	\$18,432	\$24,524	\$4,632	\$1,4
24	403	Depreciation Expenses	23.19%	76.81%	100.00%	ERC	5,247	17,376	22,623	3,990	1,2
25	408	Taxes Other than Income		0.00%	0.00%	ERC	5,217		,	-	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC		-	-	-	
27	414	Taxes Other than Income	0.00%	76.92%	100.00%	ERC	1	4	5	1	
28	427	Interest Expense	23.08%			ERC	14,762	48,173	62,936	11,226	3,
29	601/701/603/703	Salaries	23.46%	76.54%	100.00%		14,/02	-0,175		,	,
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC ERC	410	1,345	1,755	311	
31	620/720	Materials and Supplies	23.34%	76.66%	100.00%		410	1,545	1,700		
	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-	-		-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-		-	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	- 231	300	53	
32	cac/725	Contractual Services - Other	23.16%	76.84%	100.00%	ERC	69	251	300	-	
32 33	636/736	Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	24 521	4,319	1,
32 33 34 35	642/742		23.15%	76.85%	100.00%	ERC	5,680	18,852	24,531	4,313	±,
32 33 34 35 36		Transportation Expense		76.85%	100.00%	ERC	233	775	1,008		
32 33 34 35 36	642/742	Transportation Expense Reg. Commission Exp Other	23.15%			ERC	1,461	4,850	6,311	1,111	
32 33 34 35 36 37	642/742 650/750		23.15% 23.15%	76.85%	100.00%	LING	622 OF6	¢110.027	¢1/12 002	\$25,821	58.
32 33 34 35 36 37 38 39 40	642/742 650/750 667/767	Reg. Commission Exp Other			100.00%	ENG	\$33,956	\$110,037	\$143,993	\$25,821	\$8,
32 33 34 35 36 37 38 39	642/742 650/750 667/767	Reg. Commission Exp Other Miscellaneous Expenses			100.00%	Lite	\$33,956	\$110,037	\$143,993	\$25,821	\$8,
32 33 34 35 36 37 38 39 40 41	642/742 650/750 667/767 675/775	Reg. Commission Exp Other Miscellaneous Expenses			100.00%		\$33,956	\$110,037	\$143,993	\$25,821	\$8,
32 33 34 35 36 37 38 39 40 41 42	642/742 650/750 667/767 675/775	Reg. Commission Exp Other Miscellaneous Expenses			100.00%	Unallocated Rate Base	\$33,956	\$110,037	\$143,993 \$2,986,054	\$132,858	\$8, \$41, \$41,

LUSI Allocation Percentage

(10)

(9)

Historical Month Ending July 31, 2015

Schedule B-12 Page 7 of 13

(11)

Preparer: John Hoy

Docket No.: 160101 - WS Test Year Ended: 12/31/2015

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

Interim [] Final [x] Historical [x] Projected []

44 45

Projected [] Provide a schedule detai	ling expenses which are subject to allocati	on between systems (wa	ter, sewer & gas, etc	c.) showing a	llocation		
gross amounts, amounts	allocated, and a detailed description. Prov	vide a description of all s (3)	ystems other than w (4)	ater and sew (5)	/er. (6)	(7)	(8)
(-/	<i>χ</i> - <i>j</i>	• •					Historical N
		Allo	cation Percentages				Amounts Allocated
G/I		Lake	Other		Description	Lake	Other
• -		Utility	Companies/		of Allocation	Utility	Companies/
	Description	Services	Systems	Total	Method	Services	Systems
	Provide a schedule detail	Provide a schedule detailing expenses which are subject to allocati gross amounts, amounts allocated, and a detailed description. Prov (1) (2) G/L Acct.	Provide a schedule detailing expenses which are subject to allocation between systems (wa gross amounts, amounts allocated, and a detailed description. Provide a description of all st (1) (2) (3) G/L Lake Acct. Utility	Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than w (1) (2) (3) (4) Allocation Percentages G/L Lake Other Acct. Utility Companies/	Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing a gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sew (1) (2) (3) (4) (5) G/L Allocation Percentages Acct. Utility Companies/	Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer. (1) (2) (3) (4) (5) (6) Allocation Percentages G/L Acct. Utility Companies/ Table	Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer. (1) (2) (3) (4) (5) (6) (7) Allocation Percentages G/L Acct. Utility Companies/ of Allocation Utility

	G/L		Lake	Other		Description	Lake	Other			
Line	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.06%	23.94%
No.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
	Water Service Corp. Alloc			• • • • • •	400.00%	F DC	\$17,973	\$308,418	\$326,391	\$13,670	\$4,303
2	403	Depreciation Expense	5.51%	94.49%	100.00%	ERC		31,715	33,553	1,398	440
3	408	Taxes Other than income	5.48%	94.52%	100.00%	ERC	1,838	51,/15		1,550	
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	-	-		(75)	(24
6	420	Interest During Construction	5.48%	94.52%	100.00%	ERC	(98)	(1,695)	(1,793)	(13)	(4
7	427	Interest Expense	5.48%	94.52%	100.00%	ERC	(17)	(291)	(308)		5,097
8	601/701/603/703	Salaries	5.48%	94.52%	100.00%	ERC	21,291	367,289	388,579	16,193	
9	604/704	Employee Benefits	5.48%	94.52%	100.00%	ERC	24,830	428,339	453,169	18,885	5,945 837
10	620/720	Materials and Supplies	5.48%	94.52%	100.00%	ERC	3,498	60,339	63,837	2,660	838
11	632/732	Contractual Services - Accounting	5.48%	94.52%	100.00%	ERC	3,502	60,415	63,917	2,664	830
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	2,420
17	659/759	Other Insurance	5.48%	94.52%	100.00%	ERC	3,501	60,404	63,905	2,663	831
18	670/770	Bad Debt Expense	5.48%	94.52%	100.00%	ERC	61	1,050	1,111	46	1
19	675/775	Miscellaneous Expenses	5.48%	94.52%	100.00%	ERC	7,332	126,478	133,809	5,576	1,75
20	0/3///3	Wiscenarieous Experises					\$99,500	\$1,714,862	\$1,814,362	\$75,678	\$23,82
21											
22	Water Service Corp. Alloc	ated State Expenses									
23		· · · · · · · · · · · · · · · · · · ·	24.81%	75.19%	100.00%	ERC	\$6,515	\$19,747	\$26,261	\$4,955	\$1,56
24	403	Depreciation Expenses		76.71%	100.00%	ERC	3,870	12,743	16,613	2,943	92
25	408	Taxes Other than Income	23.29%		0.00%	ERC	3,070	12,7,10		-,	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%		ERC	-		_	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%		- 1	3	4	1	
28	427	Interest Expense	23.19%	76.81%	100.00%	ERC	=	51,553	67,421	12,069	3,79
29	601/701/603/703	Salaries	23.54%	76.46%	100.00%	ERC	15,869		3,103	550	17
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	723	2,380	5,103	138	4
31	620/720	Materials and Supplies	23.23%	76.77%	100.00%	ERC	182	600	/82	156	-
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	-	-	-	-	45
35	636/736	Contractual Services - Other	23.23%	76.77%	100.00%	ERC	1,912	6,318	8,230	1,454	45
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	1,36
38	667/767	Reg. Commission Exp Other	23.23%	76.77%	100.00%	ERC	79	261	340	60	1
39	675/775	Miscellaneous Expenses	23.31%	76.69%	100.00%	ERC	3,246	10,678	13,925	2,469	77
39 40	5/1/6/0	machaneous Expenses					\$38,083	\$123,075	\$161,158	\$28,965	\$9,11
41											
42	Water Service Corp. Allo	cated UI Expenses									
43						Unallocated					
			0.000	0.00%	0.00%	Dete Base	¢0	Śn	\$0	\$0	Ś

						Ollanocarea					
14 15	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

LUSI

Allocation Percentage

Schedule B-12 Page 8 of 13

Preparer: John Hoy

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Interim [] Final [x]

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

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. (7)

	(1)	ints allocated, and a detailed description. Provide (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	(1)	(2)	(5)	()	(-)	1-7	.,	Historical Mo	hth Ending August 3:	, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other			
	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.04%	23.96%
ne	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
0.	nio.	Description		-,							
L .	Water Service Corp. Alloc	ated Expenses:									
2	403	Depreciation Expense	5.52%	94.48%	100.00%	ERC	\$18,495	\$316,607	\$335,102	\$14,065	\$4,4
3	408	Taxes Other than Income	5.49%	94.51%	100.00%	ERC	1,738	29,896	31,634	1,321	4
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	
5	405	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)	(
o 7	420	Interest Expense	5.49%	94.51%	100.00%	ERC	(9)	(159)	(168)	(7)	
/ 8	601/701/603/703	Salaries	5.49%	94.51%	100.00%	ERC	18,993	326,780	345,772	14,443	4,5
-			5.49%	94.51%	100.00%	ERC	29,014	499,203	528,217	22,064	6,9
9	604/704	Employee Benefits Materials and Supplies	5.49%	94.51%	100.00%	ERC	4,697	80,819	85,516	3,572	1,1
0	620/720		5.49%	94.51%	100.00%	ERC	3,511	60,406	63,917	2,670	8
11	632/732	Contractual Services - Accounting	5.49%	94.51%	100.00%	ERC	(1,393)	(23,972)	(25,365)	(1,060)	(3
12	633/733	Contractual Services - Legal	5.49%	94.51%	100.00%	ERC	6,416	110,394	116,810	4,879	1,5
13	636/736	Contractual Services - Other	5.49%	94.51%	100.00%	ERC	103	1,771	1,874	78	
14	641	Rent Expense		94.51%	100.00%	ERC	17	298	315	13	
15	650/750	Transportation Expenses	5.49%		100.00%	ERC	10,165	174,896	185,061	7,730	2,4
16	659/759	Insurance - General Liability	5.49%	94.51%			799	13,743	14,541	607	1
17	659/759	Other Insurance	5.49%	94.51%	100.00%	ERC	66	1,131	1,197	50	
18	670/770	Bad Debt Expense	5.49%	94.51%	100.00%	ERC	6,882	118,417	125,300	5,234	1,6
19	675/775	Miscellaneous Expenses	5.49%	94.51%	100.00%	ERC		\$1,708,309	\$1,807,692	\$75,576	\$23,8
20							\$99,383	\$1,708,509	51,807,052	\$75,576	<i></i>
21											
22	Water Service Corp. Alloc	ated State Expenses									
23								4	4	64 704	\$1,4
24	403	Depreciation Expenses	24.95%	75.05%	100.00%	ERC	\$6,186	\$18,609	\$24,795	\$4,704	
25	408	Taxes Other than Income	23.34%	76.66%	100.00%	ERC	4,902	16,105	21,007	3,728	1,1
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	
29	601/701/603/703	Salaries	23.59%	76.41%	100.00%	ERC	15,756	51,022	66,778	11,982	3,7
30	604/704	Employee Benefits	23.29%	76.71%	100.00%	ERC	76	249	325	58	
31	620/720	Materials and Supplies	24.60%	75.40%	100.00%	ERC	149	458	607	114	
32	631/731	Contractual Services - Engineering	23.29%	76.71%	100.00%	ERC	679	2,237	2,916	517	1
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	
35 34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	
34 35	636/736	Contractual Services - Other	23.29%	76.71%	100.00%	ERC	48	158	205	36	
		Rental of Equipment	0.00%	0.00%	0.00%	ERC	-	-	-	-	
36	642/742		23.29%	76.71%	100.00%	ERC	5,339	17,586	22,925	4,060	1,:
37	650/750	Transportation Expense	23.29%	76.71%	100.00%	ERC	75	249	324	57	
38	667/767	Reg. Commission Exp Other	22.78%	77.22%	100.00%	ERC	682	2,311	2,993	519	
39	675/775	Miscellaneous Expenses	22.7070	11.2270	100.00%		\$33,894	\$108,987	\$142,881	\$25,775	\$8,
40							+00,000				
41											
42	Water Service Corp. Allo	cated UI Expenses									
43						11					
						Unallocated	4.5	to.	ć0.	\$0	
44	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	<u>\$0</u> \$0	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0	<u></u>

LUSI

Allocation Percentage

Schedule B-12 Page 9 of 13

(11)

23.70%

Preparer: John Hoy

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

Docket No.: 160101 - WS Test Year Ended: 12/31/2015

Interim [] Final [x]

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Historical [x]	Projected []			_						
Explanation:	Provide a schedule d	etailing expenses which are subject to allocation unts allocated, and a detailed description. Prov	on between systems (wa ide a description of all si	iter, sewer & gas, etc vstems other than w	c.) showing a rater and sew	llocation /er.				Alloc
percentages,	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Historical Mont	(9) h Ending Septembe	(10) r 30, 2015
			Allo	cation Percentages				Amounts Allocated		
Line	G/L Acct.		Lake Utility Services	Other Companies/ Systems	Total	Description of Allocation Method	Lake Utility Services	Other Companies/ Systems	Total	76.30% Water
No.	No.	Description	Services	Systems	IOLAI	Nethod	JEIVICES	oyotomo		

Line	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		/6.30%	25.70%
No.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
	· · · · · ·										
	Water Service Corp. Alloc		5.48%	94.52%	100.00%	ERC	\$18,201	\$313,782	\$331,984	\$13,888	\$4,313
2	403	Depreciation Expense	5.46%	94.54%	100.00%	ERC	1,697	29,415	31,113	1,295	402
3	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	· -	-	-	-	-
4	409	Gains/Losses from Disposition of Utility Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	410	Interest During Construction	5.46%	94.54%	100.00%	ERC	(139)	(2,413)	(2,552)	(106)	(33)
6	420	-	-2906.73%	3006.73%	100.00%	ERC	4,394	(4,546)	(151)	3,353	1,041
~	427	Interest Expense	5.46%	94.54%	100.00%	ERC	20,532	355,846	376,378	15,667	4,865
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	19,656	340,667	360,323	14,998	4,658
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	3,701	64,139	67,839	2,824	877
10	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,487	60,430	63,917	2,661	826
11	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	-,	· •	-	-	•
12	633/733	Contractual Services - Legal	5.46%	94.54%	100.00%	ERC	6,194	107,350	113,544	4,726	1,468
13	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	24
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	15	257	272	11	4
15	650/750	Transportation Expenses	5.46%	94.54%	100.00%	ERC	10,090	174,870	184,960	7,699	2,391
16	659/759	Insurance - General Liability	5.46%	94.54%	100.00%	ERC	2,855	49,478	52,333	2,178	676
17	659/759	Other Insurance	5.46%	94.54%	100.00%	ERC	50	873	923	38	12
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	6,696	116,045	122,741	5,109	1,587
19	675/775	Miscellaneous Expenses	5.46%	34.34%	100.00%	Lite	\$97,531	\$1,607,965	\$1,705,496	\$74,420	\$23,111
20											
21											
22	Water Service Corp. Alloc	cated State Expenses									
23		· · · · · · · · · · · · · · · · · · ·		75.13%	100.00%	ERC	\$6,626	\$20,016	\$26,642	\$5,056	\$1,570
24	403	Depreciation Expenses	24.87%		100.00%	ERC	4,973	16,309	21,282	3,794	1,178
25	408	Taxes Other than income	23.37%	76.63%	0.00%	ERC	4,575			-	-
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414	Taxes Other than Income	0.00%	0.00%	100.00%	ERC	1	4	5	1	0
28	427	Interest Expense	23.28%	76.72%	100.00%	ERC	15,023	48,550	63,574	11,463	3,560
29	601/701/603/703	Salaries	23.63%	76.37%	100.00%	ERC	128	422	550	98	30
30	604/704	Employee Benefits	23.33%	76.67%	100.00%	ERC	45	148	192	34	11
31	620/720	Materials and Supplies	23.33%	76.67%		ERC	(680)	(2,236)	(2,916)	(519)	(161)
32	631/731	Contractual Services - Engineering	23.33%	76.67%	100.00%	ERC	(080)	(1,100)	(2)= 20)	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC		_		-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	- 9	29	37	7	2
35	636/736	Contractual Services - Other	23.32%	76.68%	100.00%		5	25	-	-	-
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	4,843	15,918	20,761	3,695	1,148
37	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC	4,045	10,010	20,701		-,
38	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	2,234	7,344	9,579	1,705	529
39	675/775	Miscellaneous Expenses	23.33%	76.67%	100.00%	ERC	\$33,202	\$106,503	\$139,705	\$25,334	\$7,868
40							\$33,4UZ	\$100,505	200,700		
41											
42	Water Service Corp. Allo	cated UI Expenses									
43											
						Unallocated					627.200

						Unallocated					
	427	Interest Expense	5.24%	94.76%	100.00%	Rate Base	\$157,326	\$2,847,401	\$3,004,727	\$120,045	\$37,280
44	427	interest expense					\$157,326	\$2,847,401	\$3,004,727	\$120,045	\$37,280
45											

LUSI

Schedule B-12 Page 10 of 13

Preparer: John Hoy

Docket No.: 160101 - WS

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

Test Year Ended: 12/31/2015

Interim [] Final [x] . . .

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Historical [x] Proj	ected
Explanation: Prov	ride a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation
	a second se

-ciii	(1)	nts allocated, and a detailed description. Provide (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	(1)	(=)	~~/	.,					h Ending October 3	1, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other			23.70%
ne	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.30%	
lo.	No.	Description	5ervices	Systems	Total	Method	Services	Systems	Total	Water	Sewer
1	Water Service Corp. Alloca				400.000/	500	\$18,223	\$313,963	\$332,186	\$13,903	\$4,3
2	403	Depreciation Expense	5.49%	94.51%	100.00%	ERC		29,046	30,723	1,279	3
3	408	Taxes Other than income	5.46%	94.54%	100.00%	ERC	1,677	29,040	50,725	1,1,0	
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	-	(0.701)	(2.979)	(120)	
6	420	Interest During Construction	5.46%	94.54%	100.00%	ERC	(157)	(2,721)	(2,878)		
7	427	Interest Expense	5.46%	94.54%	100.00%	ERC	(13)	(225)	(238)	(10)	
8	601/701/603/703	Salaries	5.46%	94.54%	100.00%	ERC	20,286	351,368	371,654	15,477	4,8
9	604/704	Employee Benefits	5.46%	94.54%	100.00%	ERC	28,332	490,747	519,079	21,616	6,
.0	620/720	Materials and Supplies	5.46%	94.54%	100.00%	ERC	3,917	67,847	71,764	2,988	
	632/732	Contractual Services - Accounting	5.46%	94.54%	100.00%	ERC	3,489	60,428	63,917	2,662	
11		Contractual Services - Legal	5.46%	94.54%	100.00%	ERC	120	2,080	2,200	92	
2	633/733	-	5.46%	94.54%	100.00%	ERC	7,888	136,625	144,513	6,018	1,
3	636/736	Contractual Services - Other	5.46%	94.54%	100.00%	ERC	102	1,772	1,874	78	
L4	641	Rent Expense		94.55%	100.00%	ERC	21	357	378	16	
15	650/750	Transportation Expenses	5.45%		100.00%	ERC	10,781	186,746	197,527	8,226	2
16	659/759	Insurance - General Liability	5.46%	94.54%			5,227	90,532	95,758	3,988	1
7	659/759	Other insurance	5.46%	94.54%	100.00%	ERC		1,312	1,388	58	
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	76	141,938	150,132	6,252	1
9	675/775	Miscellaneous Expenses	5.46%	94.54%	100.00%	ERC	8,195		\$1,979,977	\$82,523	\$25
20							\$108,162	\$1,871,815	\$1,979,977	202,222	, <u>, , , , , , , , , , , , , , , , , , </u>
21											
22	Water Service Corp. Alloca	ted State Expenses									
23								to4 004	\$28,035	\$5,305	\$1,
24	403	Depreciation Expenses	24.80%	75.20%	100.00%	ERC	\$6,953	\$21,081			1
25	408	Taxes Other than Income	23.37%	76.63%	100.00%	ERC	5,044	16,535	21,579	3,848	-
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	
29	601/701/603/703	Salaries	23.64%	76.36%	100.00%	ERC	14,815	47,858	62,673	11,303	3
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	-	-	-	-	
30		Materials and Supplies	24.45%	75.55%	100.00%	ERC	179	552	731	136	
31	620/720		0.00%	0.00%	0.00%	ERC	-	-	-	-	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-		-	-	
33	633/733	Contractual Services - Legal		0.00%	0.00%	ERC	-	-	-	-	
34	635	Testing Expense	0.00%	76.67%	100.00%	ERC	134	441	575	102	
35	636/736	Contractual Services - Other	23.33%				194		-	-	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	- 5,807	19,079	24,885	4,430	1
20	650/750	Transportation Expense	23.33%	76.67%	100.00%	ERC		2,970	3,873	690	-
	667/767	Reg. Commission Exp Other	23.33%	76.67%	100.00%	ERC	904			1,708	
37		Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	2,238	7,326	9,564		\$8
37 38	675/775						\$36,133	\$116,037	\$152,170	\$27,568	ŞÇ.
37 38 39	675/775										
37 38 39 40	675/775										
37 38 39 40 41 42	675/775 Water Service Corp. Alloc	ated UI Expenses									
37 38 39 40 41 42		ated UI Expenses				Unallocated					
37 38 39 40 41 42 43 44		ated UI Expenses	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	\$0	

LUSI

Allocation Percentage

76.34% Water

\$13,935

1,263

-

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(122)

Schedule B-12 Page 11 of 13

(11)

23.66%

Sewer

\$4,320

391

-

-(38)

Preparer: John Hoy

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

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

ercentag		ints allocated, and a detailed description. Provide (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	(1)	(2)	(5)	~~	(-)	(-7			h Ending November	30, 2015
			Allo	ocation Percentages				Amounts Allocated		
	G/L		Lake	Other		Description	Lake	Other		
Line	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.34%
No.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water
3	403 408 409	Depreciation Expense Taxes Other than Income Gains/Losses from Disposition of Utility	5.47% 0.00%	94.53% 0.00%	100.00% 0.00%	ERC ERC	1,654	28,609	30,263	1,
3							1,654	28,609		±,
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)	(
7	427	Interest Expense	5.47%	94.53%	100.00%	ERC	(26)	(453)	(479)	
, 8	601/701/603/703	Salaries	5.47%	94.53%	100.00%	ERC	25,120	434,526	459,646	19,
9	604/704	Employee Benefits	5.47%	94.53%	100.00%	ERC	29,353	507,738	537,091	22,
10	620/720	Materials and Supplies	5.47%	94.53%	100.00%	ERC	3,484	60,265	63,749	2,
11	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,147	71,733	75,880	3,
	002//02		0.00%	0.00%	0.00%	FRC		-	-	

6	420	Interest During Construction	5.47%	94.53%	100.00%	ERC	(160)	(2,765)	(2,925)	(122)	(56)
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	0/5///5						\$115,900	\$2,003,146	\$2,119,046	\$88,473	\$27,427
21	Water Service Corp. Alloc	atad State Evnencer									
22	water service corp. Alloc	aled State Expenses									
23	403	Depreciation Expenses	24.94%	75.06%	100.00%	ERC	\$6,468	\$19,463	\$25,932	\$4,938	\$1,531
24	403	Taxes Other than Income	23.39%	76.61%	100.00%	ERC	4,746	15,540	20,286	3,623	1,123
25	408 410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
26	410	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
27	414 427	Interest Expense	23.28%	76.72%	100.00%	ERC	1	4	5	1	0
28	427 601/701/603/703	Salaries	23.66%	76.34%	100.00%	ERC	15,196	49,022	64,218	11,600	3,596
29	601//01/603//03 604/704	Employee Benefits	23.37%	76.63%	100.00%	ERC	(34)	(111)	(145)	(26)	(8)
30	620/720	Materials and Supplies	24.24%	75.76%	100.00%	ERC	165	517	683	126	39
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	-		-	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	•	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
34		Contractual Services - Other	23.36%	76.64%	100.00%	ERC	22	73	95	17	5
35	636/736		0.00%	0.00%	0.00%	ERC	-	-	-	-	-
36	642/742	Rental of Equipment	23.36%	76.64%	100.00%	ERC	5,164	16,944	22,108	3,942	1,222
37	650/750	Transportation Expense	23.36%	76.64%	100.00%	ERC	25	83	108	19	6
38	667/767	Reg. Commission Exp Other	23.27%	76.73%	100.00%	ERC	2,836	9,355	12,191	2,165	671
39	675/775	Miscellaneous Expenses	23.2170	,0.,0,0	100.00/0		\$34,591	\$110,890	\$145,481	\$26,405	\$8,186
40											
41											
42	Water Service Corp. Allo	cated UI Expenses									

42 Water Service Corp. Allocated UI Expenses

4.0	
43	

						Unallocated					
44	427	Interest Expense	0.00%	0.00%	0.00%	Rate Base	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule B-12 Page 12 of 13

Preparer: John Hoy

anau	[X] Projected [] on: Provide a schedule de	tailing expenses which are subject to allocation	between systems (wat	er, sewer & gas, et	c.) showing al	llocation				LUSI Allocation Per	rcentage
centa		nts allocated, and a detailed description. Provide	a description of all sy (3)	(4)	vater and sew (5)	(6)	(7)	(8)	(9)	(10)	(11)
	(1)	(2)	(5)	(4)	(5)	(0)	(**		h Ending December	31, 2015	
			Alloc	ation Percentages				Amounts Allocated			
	G/L		Lake	Other		Description	Lake	Other			
ne	Acct.		Utility	Companies/		of Allocation	Utility	Companies/		76.38%	23.62%
lo.	No.	Description	Services	Systems	Total	Method	Services	Systems	Total	Water	Sewer
	Water Service Corp. Alloca 403	Depreciation Expense	5.50%	94,50%	100.00%	ERC	\$17,538	\$301,484	\$319,022	\$13,395	\$4,:
2 3		Taxes Other than Income	5.45%	94.55%	100.00%	ERC	(2)	(40)	(42)	(2)	
-	408 409		5.45%	94.55%	100.00%	ERC	5	95	100	4	
4		Gains/Losses from Disposition of Utility	5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	
5	410	Miscellaneous Non-Utility Expenses	5.47%	94.53%	100.00%	ERC	(181)	(3,126)	(3,307)	(138)	
6	420	Interest During Construction		25329.00%	100.00%	ERC	5,333	(5,355)	(21)	4,074	1,
7	427	Interest Expense	-25229.00%		100.00%	ERC	17,524	302,913	320,437	13,385	4
3	601/701/603/703	Salaries	5.47%	94.53% 94.53%	100.00%	ERC	37,886	654,891	692,778	28,937	8
9	604/704	Employee Benefits	5.47%			ERC	4,285	74,061	78,345	3,273	1
.0	620/720	Materials and Supplies	S.47%	94.53%	100.00%		4,164	71,976	76,140	3,180	·
.1	632/732	Contractual Services - Accounting	5.47%	94.53%	100.00%	ERC	4,104	/1,5/0	,0,140	-,	
2	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	111,593	118,049	4,931	1
.3	636/736	Contractual Services - Other	5.47%	94.53%	100.00%	ERC	6,456		•	157	-
.4	641	Rent Expense	S.47%	94.53%	100.00%	ERC	205	3,543	3,748 297	12	
5	650/750	Transportation Expenses	5.47%	94.53%	100.00%	ERC	16	281			2
6	659/759	insurance - General Liability	5.47%	94.S3%	100.00%	ERC	10,565	182,623	193,188	8,069	
7	659/759	Other Insurance	5.47%	94.53%	100.00%	ERC	(1,455)	(25,155)	(26,610)	(1,111)	
8	670/770	Bad Debt Expense	5.47%	94.53%	100.00%	ERC	62	1,072	1,134	47	
.9	675/775	Miscellaneous Expenses	5.47%	94.53%	100.00%	ERC	7,396	127,851	135,247	5,649	1
20	,						\$110,916	\$1,818,028	\$1,928,944	\$84,716	\$26
21	Matan Canilas Carp. Allos	ated State Expanses									
22 23	Water Service Corp. Alloc	ateu state Expenses									
24	403	Depreciation Expenses	24.79%	75.21%	100.00%	ERC	\$7,270	\$22,052	\$29,322	\$5,553	\$1
25	408	Taxes Other than Income	23.41%	76.59%	100.00%	ERC	5,195	16,994	22,189	3,968	1
6	410	Miscelianeous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC	780	2,512	3,291	596	
7	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	
8	427	Interest Expense	23.37%	76.63%	100.00%	ERC	4	13	17	3	
9	601/701/603/703	Salaries	23.69%	76.31%	100.00%	ERC	18,167	58,512	76,679	13,875	
0	604/704	Employee Benefits	23.39%	76.61%	100.00%	ERC	(19)	(63)	(82)	(15)	
		Materials and Supplies	23.39%	76.61%	100.00%	ERC	137	449	586	105	
1	620/720		0.00%	0.00%	0.00%	ERC	-	-		-	
2	631/731	Contractual Services - Engineering	23.38%	76.62%	100.00%	ERC	438	1,433	1,871	334	
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC		· -	•	-	
34	635	Testing Expense		76.61%	100.00%	ERC	1,979	6,483	8,461	1,511	
35	636/736	Contractual Services - Other	23.39%		100.00%	ERC	65	214	279	. 50	
6	642/742	Rental of Equipment	23.38%	76.62%		ERC	4,831	15,826	20,657	3,690	:
7	650/750	Transportation Expense	23.39%	76.61%	100.00%		4,831 794	2,601	3,395	606	
8	667/767	Reg. Commission Exp Other	23.39%	76.61%	100.00%	ERC		15,385	20,085	3,590	
0	675/775	Miscellaneous Expenses	23.40%	76.60%	100.00%	ERC	4,700 \$44,339	\$142,411	\$186,751	\$33,866	\$1
										······································	
40		ated UI Expenses									
40 41	Water Service Corp. Alloc										
40 41 42	Water Service Corp. Alloc					Linallocated					
39 40 41 42 43 44	Water Service Corp. Alloc 427	interest Expense	5.20%	94.80%	100.00%	Unallocated Rate Base	\$165,388	\$3,013,832	\$3,179,219	\$126,320	\$39

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Schedule B-12 Page 13 of 13

Preparer: John Hoy

Docket No.: 160101 - WS Test Year Ended: 12/31/2015

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

Interim [] Final [x]

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Historical [x] Projected [] Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

centa	ages, gross amounts, amou	nts allocated, and a detailed description. Provide		stems other than v	ater and sew	CI.	(7)	(0)	(9)	Allocation Per (10)	(11)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) r Ending December 3	• •	(11)
						-		Amounts Allocated	r Ending December 5.	1,2015	
				cation Percentages			Laka	Other			
	G/L		Lake	Other		Description	Lake	Companies/		76.38%	23.62%
ine	Acct.		Utility	Companies/		of Allocation	Utility	Systems	Total	Water	Sewer
lo.	No.	Description	Services	5ystems	Total	Method	5ervices	Systems		Water	
1	Water Service Corp. Alloca		F 470/	94.53%	100.00%	ERC	\$212,549	\$3,672,847	\$3,885,396	\$162,341	\$50,2
2	403	Depreciation Expense	5.47%	94.57%	100.00%	ERC	21,666	377,264	398,931	16,549	5,1
3	408	Taxes Other than Income	5.43%	94.57%	100.00%	ERC	21,000	95	100	4	
4	409	Gains/Losses from Disposition of Utility	5.45% 5.47%	94.53%	100.00%	ERC	1,118	19,322	20,439	854	2
5	410	Miscellaneous Non-Utility Expenses		94.53%	100.00%	ERC	(1,012)	(17,501)	(18,513)	(773)	(2
6	420	Interest During Construction	5.47%	990.01%	100.00%	ERC	19,078	(21,221)	(2,144)	14,571	4,5
7	427	Interest Expense	-890.01%	990.01%	100.00%	ERC	241,751	4,199,754	4,441,505	184,645	57,1
8	601/701/603/703	Salaries	5.44%	94.56%	100.00%	ERC	336,279	5,845,231	6,181,510	256,845	79,4
9	604/704	Employee Benefits	5.44%		100.00%	ERC	47,449	824,436	871,885	36,241	11,2
10	620/720	Materials and Supplies	5.44%	94.56% 94.56%	100.00%	ERC	40,087	696,173	736,260	30,618	9,4
11	632/732	Contractual Services - Accounting	5.44%		100.00%	ERC	(1,273)	(21,892)	(23,165)	(972)	(3
12	633/733	Contractual Services - Legal	5.50%	94.50%	100.00%	ERC	72,597	1,260,390	1,332,987	55,449	17,1
13	636/736	Contractual Services - Other	5.45%	94.55%	100.00%	ERC	1,289	22,381	23,670	984	3
14	641	Rent Expense	5.45%	94.55%	100.00%	ERC	306	5,327	5,633	234	
15	650/750	Transportation Expenses	5.44%	94.56%		ERC	121,510	2,110,838	2,232,348	92,808	28,7
16	659/759	Insurance - General Liability	5.44%	94.56%	100.00%	ERC	26,762	463,440	490,202	20,440	6,3
17	659/759	Other Insurance	5.46%	94.54%	100.00%		773	13,391	14,164	590	
18	670/770	Bad Debt Expense	5.46%	94.54%	100.00%	ERC	91,768	1,594,745	1,686,512	70,091	21,6
19	675/775	Miscellaneous Expenses	5.44%	94.56%	100.00%	ERC	\$1,232,703	\$21,045,018	\$22,277,720	\$941,519	\$291,1
20							\$1,232,703	721,040,010	<i>(12)</i>		
21											
22	Water Service Corp. Alloc	ated State Expenses									
23				75 6694	100.00%	590	\$98,981	\$307,649	\$406,630	\$75,600	\$23,3
24	403	Depreciation Expenses	24.34%	75.66%	100.00%	ERC		209,192	272,264	48,174	14,8
25	408	Taxes Other than Income	23.17%	76.83%	100.00%	ERC	63,072 780	2,512	3,291	596	
26	410	Miscellaneous Non-Utility Expenses	23.69%	76.31%	100.00%	ERC		(3,460)	(4,500)	(794)	(2
27	414	Taxes Other than Income	23.10%	76.90%	100.00%	ERC	(1,040) 75	(3,460) 246	321	57	,-
28	427	Interest Expense	23.30%	76.70%	100.00%	ERC		542,913	709,529	127,259	39,3
29	601/701/603/703	Salaries	23.48%	76.52%	100.00%	ERC	166,616		4,751	844	
30	604/704	Employee Benefits	23.26%	76.74%	100.00%	ERC	1,105	3,646	7,752	1,403	
31	620/720	Materials and Supplies	23.69%	76.31%	100.00%	ERC	1,836	5,916	1,152	(1)	-
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(1)	1	-	359	
	633/733	Contractual Services - Legal	23.36%	76.64%	100.00%	ERC	470	1,541	2,011	(3)	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(4)	4	-	4,272	1,
33 34	636/736	Contractual Services - Other	23.22%	76.78%	100.00%	ERC	5,594	18,494	24,087	4,272	1,.
		Rental of Equipment	23.16%	76.84%	100.00%	ERC	193	642	835		15
34 35	642/742	Transportation Expense	23.16%	76.84%	100.00%	ERC	63,535	210,750	274,285	48,527	15,
34 35 36	642/742 650/750	Tallsportation Expense		75.95%	100.00%	ERC	1,143	3,609	4,752	873	
34 35 36 37		Reg. Commission Exp Other	24.05%	,		ERC	31,931	105,718	137,650	24,389	<u>7,</u> \$102,
34 35 36 37 38	650/750 667/767	• •	24.05% 23.20%	76.80%	100.00%	ENC					
34 35 36 37 38 39	650/750	Reg. Commission Exp Other			100.00%	ENG	\$434,287	\$1,409,371	\$1,843,65B	\$331,702	\$102,
34 35 36 37 38 39 40	650/750 667/767	Reg. Commission Exp Other			100.00%	ENC	\$434,287	\$1,409,371	\$1,843,65B	\$331,702	\$102
34 35 36 37 38 39 40 41	650/750 667/767 675/775	Reg. Commission Exp Other Miscellaneous Expenses			100.00%	LING	\$434,287	\$1,409,371	\$1,843,65B	\$331,702	\$102
34 35 36 37 38 39 40 41 42	650/750 667/767	Reg. Commission Exp Other Miscellaneous Expenses			100.00%		\$434,287				
34 35 36 37 38 39 40 41	650/750 667/767 675/775	Reg. Commission Exp Other Miscellaneous Expenses			100.00%	Unallocated Rate 8		\$1,409,371 \$11,436,673 \$11,436,673	\$1,843,65B \$12,109,878 \$12,109,878	\$331,702 \$514,183 \$514,183	\$159, \$159,

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Historic [X] or Projected [] Ised and useful depreciation expense by primary account

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

	(1)		(2)	(3)	(4)	(5		(7)	(8)	(9)	(10)	(11)
						Adjust						
Line		T	est Year		Test Year		COA	Profe		Adjusted	Non-Used &	Non-Used &
No.	Account No. and Name		Expense	B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	<u>B3 - (C)(4)</u>	B3 - (C)(5)	B3 - (C)(6)	Balance	Useful %	Amount
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 PLA	лт										
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		-
14	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		-
20	339.3 Other Plant & Misc. Equipment		83							83		-
22	TRANSMISSION & DISTRIBUTION PLAN	r										
23	303.4 Land & Land Rights									-		-
23	304.4 Structures & Improvements		80							80		-
24	311.4 Electric Pumping Equipment - T&D		1,537							1,537		-
25	330.4 Distr. Reservoirs & Standpipes	, ,	87,284			156	30			87,470	I.	-
20	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		-
20	334.4 Meters & Meter Installations		59,375			2,876	29			62,280	I	-
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		4,520							-		-
33	GENERAL PLANT											
	303.5 Land & Land Rights											-
34 35	304.5 Structures & Improvements		425,886				(412,103)			13,783	l	-
	340.5 Office Furniture & Equipment		212,677	(23,171)	(48,621) 2,471	(82)	19,190		162,464	Ļ	-
36 37	340.5 Once Furniture & Equipment 341.5 Transportation Equipment		81,761	(13),11,1	(19,312	•	、,	23,811	(16,755	76,891		-
38	342.5 Stores Equipment		65		(10)01	75				140)	-
	342.5 Stores Equipment 343.5 Tools, Shop & Garage Equipment		10,556			385				10,940)	-
39	343.5 Tools, Shop & Garage Equipment 344.5 Laboratory Equipment		10,550			11				892		-
40			974			376				1,349)	-
41	345.5 Power Operated Equipment		2,105			22				2,128		-
42	346.5 Communication Equipment 347.5 Miscellaneous Equipment		2,103							-/ 40		-
43			78,513				(75,262)	42,300		45,551		-
44	348.5 Other Tangible Plant		70,313				(,_02)	,		· · ·	-	-
45				(22.4.74	167.007	1 21 202	(217,473)	117,224	(37,715) 1,506,971	N/A	N/A
46		SUB-TOTAL	1,714,745	(23,171) (67,933	3) 21,293	(217,473)	117,224	(37,715			
47										1500 000	- 1	
48	LESS: AMORTIZATION OF CIAC		(722,852)			184,027			(538,825)	-
49		-					100 400	147 994	(37,715) 968,146	 5 N/A	N/A
50	NET DEPRECIATION EXPENSE - WATER	-	991,893	(23,171) (67,93	3) 21,293	(33,446)	117,224	(37,715	<u>, 500,140</u>		

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

	(1)	(2)	(3)	(4)	مر بالم ۵	monte		(6)	(7)	(8)	(9)
		-	<u> </u>	Toot V	Adjust	COA	Profo	rma	Adjusted	Non-Used &	NU&U
ine		Test Year	B3 - (C)(1)	Test Year B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	B3 - (C)(6)	Balance	Useful %	Amount
No.	Account No. and Name	Expense	<u> </u>	03-10/21		<u> </u>					
	INTANGIBLE PLANT	133							133		
	351.1 Organization	122									
	352.1 Franchises 389.1 Other Plant & Misc. Equipment	6,978							6,978		
	COLLECTION PLANT	0,370									
	353.2 Land & Land Rights	-							-		
	354.2 Structures & Improvements	-							-		
	355.2 Power Generation Equipment - Collection Plt	-							-		
	360.2 Collection Sewers - Force	54,532			29	(17,280)			37,281		
	361.2 Collection Sewers - Gravity	83,172			508	8,523	11,630	(8,428)	95,404		
	362.2 Special Collecting Structures	-							-		
	363.2 Services to Customers	1,099			81	14,511			15,691		
	364.2 Flow Measuring Devices	425							425		
	365.2 Flow Measuring Installations	-							-		
	389.2 Other Plant & Misc. Equipment	-							-		
	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-							-		
	354.3 Structures & Improvements	87,256			204	17			87,477		
	370.3 Receiving Wells	-							-		
	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%	27.04
24	354.4 Structures & Improvements	161				92,435			92,596		37,96
25	355.4 Power Generation Equipment - Treatment Plt	45							45		105 5
26	380.4 Treatment & Disposal Equipment	105,233			20,267	131,922			257,421 2,258		105,5 9
27	381.4 Plant Sewers	2,129			129				2,258 68		9.
28	382.4 Outfall Sewer Lines	68							00	41%	
2 9	389.4 Other Plant & Misc. Equipment	-							-	41/0	
30	RECLAIMED WATER DISTRIBUTION PLANT								_	0%	
31	353.5 Land & Land Rights	-							46		
32	354.5 Structures & Improvements	46							40	0%	
	355.5 Power Generation Equipment	-							309		
34	371.5 Pumping Equipment	309				(53)			648		
35	374.5 Reuse Distribution Reservoirs	701				(55)	18,278	(3,500)	14,778		
36	380.5 Treatment & Disposal Equipment	-					10,270	(3,500)	21		
37	381.5 Plant Sewers	21								0%	
38	389.5 Other Plant & Misc. Equipment	-									
39	RECLAIMED WATER DISTRIBUTION PLANT								-	. 0%	
40	352.6 Franchises	-							-	0%	
41	353.6 Land & Land Rights									- 0%	
42	354.6 Structures & Improvements 355.6 Power Generation Equipment									- 0%	
43	366.6 Reuse Services	12,959			512	(2,192)			11,279	0%	
44 45	366.6 Reuse Services 367.6 Reuse Meters & Meter Installations	3,545			513				4,058		
45 46	367.6 Reuse Meters & Meter Installations 371.6 Pumping Equipment	565			515				565		
46 47	371.6 Pumping Equipment 375.6 Reuse Transmission & Distribution System	62,746			141	11,884	4,781	(3,465)	76,087	, 0%	
47 48	380.5 Treat/ Disp Equip Reclaim	02,740				280,664		••••	280,664		
48 49	389.6 Other Plant & Miscellaneous Equipment	-				-,				- 0%	
49 50	GENERAL PLANT										
50 51	353.7 Land & Land Rights	-								- 0%	
51 S2	354.7 Structures & Improvements	83,399				(82,737)	1		662	2 0%	
52 53	390.7 Office Furniture & Equipment	68) 48,621	. 244		5, 9 35		47,702		
55 54	391.7 Transportation Equipment	-		, 19,312			7,364	(5,182)	22,312	2 0%	
54 55	392.7 Stores Equipment	25		,,,	30		•		55	5 0%	
56	393.7 Tools, Shop & Garage Equipment	1,062			151				1,214	1 0%	
57	394.7 Laboratory Equipment	419			49				468	3 0%	
58	395.7 Power Operated Equipment	2,002			332				2,334		
59	396.7 Communication Equipment	1,599							1,599		
60	397.7 Miscellaneous Equipment	299				(851)		(55)		
61	398.7 Other Tangible Plant	37,640				(41,327			1,01	3 0%	
62	www. astron tengrate traffic	,				•				_	
63	SUB-TOTAL	564,011	(7,165	67,93	25,335	395,513	52,688	(20,575)	1,077,73	9	144,
64											
65	LESS: AMORTIZATION OF CIAC - WWTP	(52,376	5)			(69,308)		(121,684	4) 41%	(49,8
66	LESS: AMORTIZATION OF CIAC - All other	(295,455				55,568			(239,88	7)	
66											
67	NET DEPRECIATION EXPENSE - SEWER	216,180	(7,165	67,93	3 25,335	381,774	52,688	(20,575)	716,16	9	94,

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 [X] Projected [] Interim [] Final [X] 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.

	(1)		(2) gulatory essment		(3) Payroll		(4) Real Estate & Personal	(5) Other		(6)
Line	Description		essment is (RAFs)		Taxes		Property	(Business Tax)		Total
<u>No.</u> 1	WATER	100	.5 (1011.5)							
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					5,3 9 4
11	Increase in RAFs 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	RAFs 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					1,66
32	Increase in RAFs associated with annualized sewer revenues		(648)						(64)
33	Total Test Year Adjustments	·	(648)	1,668		127,016	-		128,03
34	·····									
35	Adjusted Test Year		102,821		20,579		227,010	254		350,663
36	Increase in ad valorem tax per B-3									
37	RAFs Assoc. with Revenue Increase		24,414		-		-	-		24,41
38	Total Adjustments for requested increases		24,414		-		-	-		24,41
39	·····									
40	Total Balance	\$	127,235	Ś	20,579	Ś	227,010	\$ 254	Ś	375,07

Income Tax

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Reconciliation of Total Income Tax Provision

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission Schedule: C-1 Page 1 of 1 Preparer: Deborah Swain

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

Line			 Total	Utility	Utility		
No.	Description	Ref.	 Per Books	 Adjustmen <u>ts</u>	Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 1,133,644	\$ (387,737)	\$ 745,907	\$ 472,472 \$	i 273 <i>,</i> 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			Total		Utility	Utility	Adjust		
No.			Per Books	Adj	ustments	Adjusted	for Increa	ise	Water
1	Net Utility Operating Income (Sch. B-1)	\$	1,360,310	\$	(110,280) \$	1,250,030	\$ 24,	856\$	1,274,88
2	Add: Income Tax Expense Per Books (Sch. B-1)		379,671		77,804	457,475	14,	996	472,47
3									
4	Subtotal		1,739,981		(32,476)	1,707,505	39,	852	1,747,35
5	Less: Interest Charges (Sch. C-3)		533,321		(41,534)	491,787			491,78
6									
7	Taxable Income Per Books		1,206,661		9,058	1,215,719	39,	852	1,255,57
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	1,255,57
17	Less: State Income Tax Exemption (\$5,000)						·		
18									
19	State Taxable Income		2,169,471		(953,752)	1,215,719		852	1,255,57
20	State Income Tax (5.5% of Line 19)		119,321		(52,456)	66,865	2,	192	69,05
21	Limited by NOL		(119,321)		119,321	-			
22	Credits								
23					66.065	66 P65	2	102	69,05
24	Current State Income Taxes				66,865	66,865	Ζ.	192	09,05
25	Federal Truckle Learner (Line 10, Line 24)		2 1 60 471		(1,020,617)	1,148,854	27	660	1,186,51
26	Federal Taxable Income (Line 16 - Line 24)		2,169,471 0.34		(1,020,617) 0.34	0.34		0.34	1,180,51
27	Federal Income Tax Rate		737,620		(347,010)	390,610		.804	403,41
28	Federal Income Taxes (Line 26 x Line 27)		/5/,020		(347,010)	550,010	12	004	405,47
29 30	Less: Investment Tax Credit Realized		_		_	_		-	
30 31	This Year (Sch. C-8)								
32	Current Federal Inc. Taxes (Line 28 - Line 30)		737,620		(347,010)	390.610	12	804	403,41
33	Current rederating. Taxes (Line 20 - Line 30)		757,020		(547,010)				,.
34	Summary:								
35 35	Current State Income Taxes (Line 24)		_		66,865	66,865	2	192	69.05
35 36	Current Federal Income Taxes (Line 32)		737,620		(347,010)	390,610		,804	403,42
37			, 57, 520		(317)0207	000,010			
38	Total Current Income Tax Expense (To C-1)	\$	737,620	Ś	(280,145) \$	457,475	\$ 14	,996	\$ 472,47
39		-	, 37, 320	~	(200)2.0) \$				

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40

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8 Recap Schedules: C-1 State and Federal Income Tax Calculation - Current Sewer 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 2 of 2 Preparer: Deborah Swain

Line			Total		Utility		Utility		Adjust		
No.			Per Books		Adjustments		Adjusted	fo	r 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					(000.000)		cc 000		466 474		222 472
32	Current Federal Inc. Taxes (Line 28 - Line 30)		396,024	_	(329,028)		66,996		166,474		233,472
33											
34	Summary:				44.650		44.400		20 407		20.000
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			206.024			~	78,465	\$	194,971	ć	273,438
38	Total Current Income Tax Expense (To C-1)	\$	396,024	Ş	(317,559)	\$	/8,465	Ş	194,971	<u> </u>	2/3,438

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.

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

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-3 Page 1 of 1 Preparer: Deborah Swain Supporting Schedules: D-1, C-8 Recap Schedules: C-2

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		Total	Utility	Utility		
No.	Description	Per Books	Adjustments	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 A	djustment				
	Calculation of ITC Interest Synchronization A ONLY for Option 2 companies (See Sch. C-8,					
17	-				Total	Debt Only
17 18	-				Total Weighted	Debt Only Weighted
17 18 19	-		Ratio	Cost		•
17 18 19 20 21	ONLY for Option 2 companies (See Sch. C-8,	pg. 4)	Ratio	Cost	Weighted	Weighted
17 18 19 20 21 22	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1	pg. 4)	Ratio	Cost Not applicable	Weighted	Weighted
17 18 19 20 21 22 23	ONLY for Option 2 companies (See Sch. C-8,	pg. 4)	Ratio		Weighted	Weighted
17 18 19 20 21 22 23 24	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt	pg. 4)	Ratio		Weighted	Weighted
17 18 19 20 21 22 23 24 25	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt	pg. 4)	Ratio		Weighted	Weighted
17 18 19 20 21 22 23 24 25 26	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity	pg. 4)	<u>Ratio</u>		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total	pg. 4)	<u>Ratio</u>		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total ITCs (from D-1, Line 7)	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total	pg. 4)	Ratio		Weighted	Weighted
 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 	ONLY for Option 2 companies (See Sch. C-8, Balances From Schedule D-1 Long-Term Debt Short-Term Debt Preferred Stock Common Equity Total ITCs (from D-1, Line 7)	pg. 4)	Ratio		Weighted	Weighted

Book/Tax Differences - Permanent

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: C-4 Page 1 of 1 Preparer: Deborah Swain

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

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

Supporting Schedules: None Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

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: C-5 Page 1 of 2 Preparer: Deborah Swain

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			Total		Utility		Utility	Test Year	
No.	Description	P	er Books	Ad	ljustments	1	Adjusted	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					<u> </u>				
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			-						

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

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: C-5 Page 2 of 2 Preparer: Deborah Swain

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	Description		Total Per Books		Utility	Utility Adjusted		Test Year		
No.					ustments			Adjustments	Wa	stewater
1	Timing Differences:									
2	Tax Depreciation and Amortization	\$	432,636	\$	-	\$ 432,63	6		\$	432,636
3	Book Depreciation and Amortization		216,180		93,268	309,44	8	52,688		362,136
4										
5	Difference		216,456		(93,268)	123,18	8	(52,688)		70,500
6										
7	Other Timing Differences (Itemize):									
8	Tap Fees		-				-	-		-
9	Deferred Maintenance - Amort		5,171			5,17	1			5,171
10	Deferred Rate Case Exp		-				-	-		-
11	Deferred Rate Case Additions		-				-			-
12	Organization Exp - Amort		1,786			1,78				1,786
13	Other - Bad Debt		208			20	8			208
14	Other ¹		-				-			-
15										
16	Total Timing Differences (To C-2)		223,621		(93,268)	130,35	3	(52,688)		77,665
17										
18	State Tax Rate		0.055		0.055	0.05	5	0.055		0.055
19	State Deferred Taxes (Line 16x Line 18)		12,299		(5,130)	7,16	69	(2,898)		4,272
20	(Limited by NOL)						-			-
21	Total State Tax Deferred		12,299		(5,130)	7,16	59	(2,898)		4,272
22										
23	Timing Differences For Federal Deferred Taxes									
24	(Line 16 - 21)		211,322		(88,138)	123,18	34	(49,790)		73,394
25	Federal Tax Rate		0.34		0.34	0.3	34	0.34		0.34
26										
27	Federal Deferred Taxes (Line 24 x Line 25)		71,849		(29,967)	41,88	32	(16,928)		24,954
28	Add: State Deferred Taxes (Line 21)		12,299		(5,130)	7,10	59	(2,898)		4,272
29	, <i>, ,</i>									
30	Total Deferred Tax Expense (To C-1)	\$	84,148	\$	(35,097)	\$ 49,0	51	\$ (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 Accumulated Deferred Income Taxes - Summary 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: C-6 Page 1 of 3 Preparer: Deborah Swain

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		Account No. 190.1011 / 2011			Account	No. 190.1012 / 2		Net Deferred Income Taxes State Federal Total				
No.	Year	State	Federal	Total	State	Federal	Total	State	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		Account	t No. 190.1020 / 2	020	Account	: No. 190.1021 / 2	021					
10	Year	State	Federal	Total	State	Federal	Total					
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		Accoun	t No. 190.1024 /2	024	Account	t No. 190.1026 /2						
20	Year	State	Federal	Total	State	Federal	Total					
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					
					516	3,010	3,526					
25	2014	(6,124)	(40,697)	(46,821)		-	3,868					
26	2015	(6,017)	(40,109)	(46,127)	568	3,299	3,808					
27												
28						nt No. 190.1 / 19						
29			t No. 190.1031 / 2			•	Total					
30	Year	State	Federal	Total	State	Federal -	TUCAL					
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)	-	-	(449.050)					
34	2013	(389,590)	(3,551,487)	(3,941,077)	10,361	(459,320)	(448,959) (448,952)					
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			Im Def Income Ta									
40	Year	State	Federal	Total								
41	JUN-10	-	-	-								
42	2011	-	-	-								
43	2012	-	-	-								
44	2013	(617)	-	(617)								
45	2014 2015	(617) (513)	- 4,395	(617) 3,882								
46												

Supporting Schedules: C-6 Pg 2 & 3, C-7 Recap Schedules: A-18, A-19, D-2 Accumulated Deferred Income Taxes - State Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Schedule: C-6 Page 2 of 3 Preparer: Deborah Swain

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.

		Accou	nt No. 190.2011	L Deferred Tax D	ebits- Tap Fees	Pre 1987	Account	No. 190.2012 D	eferred Tax Deb	its- Tap Fees Po	st 2000
			Current	Flowback	Adjust.			Current	Flowback	Adjust.	e de s
Line		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
1	JUN-10					5,442					340,41
2	2011	5,442	-			5,442	340,411	(6,529)			333,88
3	2012	5,442	-			5,442	333,882	-			333,88
4	2013	5,442	-			5,442	333,882	-			333,88
5	2014	5,442	-	-	-	5,442	333,882	(0)			333,88
6	2015	5,442	-			5,442	333,882	-			333,88
7											
8											

9		Ac	count No. 190.2	020 Deferred Ta	x Credits- Rate	Case	Acco	ount No. 190.202	21 Deferred Tax	Credits- Maint	Fee
10			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
11		Beginning	Year	То Сигт.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
12	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	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. 1	90.2024 Deferre	d St Tax - Org		Accou	int No. 190.2031	Deferred Tax C	redits- Deprecia	ation
21			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
22		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
23	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	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	2015	(0)== 1)									
									a a Dafter		

31			Account No.	190.2026 Bad D	ebt Expense		<i>μ</i>	Account No. 190.	2 Accum Det Inc	come Tax - State	;
32			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
33		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
34	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
35	JUN-10					909					-
36	2011	909	(238)			671	-	-			-
37	2012	671	(89)			582	-	-			-
38	2013	582	(66)			5 16	-	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)	
43			Current	Flowback	Adjust.	
44		Beginning	Year	To Curr.	Debit	Ending
45	Year	Balance	Deferral	Year	(Credit)	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 Accumulated Deferred Income Taxes - Federal Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Schedule: C-6 Page 3 of 3 Preparer: Deborah Swain

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		Account	No. 190.1011 D	eferred Tax Deb	oits- Tap Fees Pr	e 1987	Account			its- Tap Fees Po	st 2000
No.			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
1	JUN-10					(108,079)					1,988,6 1
2	2011	(108,079)	-			(108,079)	1,988,618	(38,144)			1,950,47
3	2012	(108,079)	-			(108,079)	1,950,474	-			1,950,47
4	2013	(108,079)	-			(108,079)	1,950,474	-			1,950,47
5	2014	(108,079)	(0)	-	-	(108,079)	1,950,474	0			1,950,47
6	2014	(108,079)	(0)			(108,079)	1,950,474	-			1,950,47
7	2015	(108,075)	_			(100,070)	2,000,000				,,-
8											
		A		20 Deferred Tax	Cradite- Rata Co		Acco	unt No. 190.102	1 Deferred Tax	Credits- Maint I	Fee
9		ACC		Flowback	Adjust.	, 3 C		Current	Flowback	Adjust.	
10		n !!	Current		Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
11		Beginning	Year	To Curr.		•	Balance	Deferral	Year	(Credit)	Balance
12	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deterral	Tear	(creaty	(7,2)
13	JUN-10					(111,461)	(7.070)	(64,000)			
14	2011	(111,461)	(28,592)			(140,053)	(7,270)	(64,809)			(72,0)
15	2012	(140,053)	66,278			(73,775)	(72,079)	30,443			(41,6
16	2013	(73,775)	43,016			(30,759)	(41,636)	19,156			(22,4
17	2014	(30,759)	(0)			(30,759)	(22,480)	0			(22,4)
18	2015	(30,759)	-		-	(30,759)	(22,480)	6,836		-	(15,6
19											
20		Acc	ount No. 190.10	24 Deferred Tax	Credits- Org. E	кр.	Accou	int No. 190.1031	Deferred Tax C	redits- Deprecia	ntion
21			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
		O contraction of			Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
22		Beginning	Year	To Curr.		-	-				-
23	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
24	JUN-10					(46,857)					(2,453,3
25	2011	(46,857)	286			(46,571)	(2,453,388)	(708,684)			(3,162,0
26	2012	(46,571)	307			(46,264)	(3,162,072)	(301,092)			(3,463,1
27	2013	(46,264)	5,567			(40,697)	(3,463,164)	(88,323)			(3,551,4
28	2014	(40,697)	(0)			(40,697)	(3,551,487)	(606,303)			(4,157,7
29	2015	(40,697)	588		-	(40,109)	(4,157,790)	(455,189)		-	(4,612,9
30											
31			Account No.	190.1026 Bad D	ebt Expense			Account No. 1	90.1 Deferred F	ed Tax - NOL	
32			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
33		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
34	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
35	JUN-10			G.		5,305					
36	2011	5,305	(1,390)			3,915					
37	2012	3,915	(521)			3,394					
38	2012	3,394	(284)			3,110					(459,3
39	2013	3,110	(100)			3,010	(459,320)	7			(459,3
		3,010	289		_	3,299	(459,313)	1,053		-	(458,2
40	2015	5,010	205			5,255	(455,515)	1,055			(100)
41											
42				m Def Fed Tax (4	-						
43			Current	Flowback	Adjust.	F					
44		Beginning	Year	To Curr.	Debit	Ending					
45	Year	Balance	Deferral	Year	(Credit)	Balance					
46	JUN-10										
47	2011										
48	2012										
49	2013										
50	2014	-	-			- 4,395					

Supporting Schedules: None Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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)	(1,84
4											
5			Per Books	-	-	-	-	-		- (1,844)	(1,84
6			_		· · · · · ·						
7			Difference	-	-	-		_	·····		
8			_								
9											
10											
11					. .	• .•					
12			Amount Rea		Amort	ization	•				
13				Prior		Prior					
14		Beginning	Current	Year	Current	Year	Ending				
15											
		Balance	Year	Adjust.	Year	Adjust.	Balance				
	2008	Balance	Year	Adjust.	Year	Adjust.	Dalarice				
16 17	2009	Balance	Year	Adjust.	Year	Adjust.	Daiaii.ce 				
16 17 18	2009 2010	Balance	Year	Adjust.	Year	Adjust.	-				
16 17 18 19	2009 2010 2011	Balance - - -	Year	Adjust	Year	Adjust					
16 17 18 19 20	2009 2010 2011 2012	Balance - - -	Year	Adjust	Year	Adjust					
16 17 18 19 20 21	2009 2010 2011 2012 2013	Balance - - - - -		Adjust	Year	Adjust.					
16 17 18 19 20 21 22	2009 2010 2011 2012 2013 2014		(1,844)	Adjust		Adjust.	- - - - - - - - - - - - - - - - - - -				
16 17 18 19 20 21 22 23 24	2009 2010 2011 2012 2013	Balance - - - - - (1,844)		Adjust	Year	Adjust.					

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

Parent(s) Debt Information

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

Florida Public Service Commission

Schedule: C-8 Page 1 of 1 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.

		Parent's Name:		Utilities, Inc.	
Line		—	% of	Cost	Weighted
No.	Description	Amount	Total	Rate	Cost

A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -1

Lake Utility based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8. 2

3

Supporting Schedules: None **Recap Schedules: C-3**

Income Tax Returns

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

Schedule: C-9 Page 1 of 1 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

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

Schedule: C-10 Page 1 of 1 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

Company: Utilities, Inc. of Florida - Lake Utility ServicesSchedule D-1Docket No.: 160101 - WSPage 1 of 1Test Year Ended: 12/31/2015Interim [] Final [x]Interim [] Final [x]Preparer: John HoyHistorical [x] Projected []Interime [] Final [x]

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.

	(1)	(2) Reconciled to	(3)	(4)	(5)
		Requested Rate Base			
Line No.	Class of Capital	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	\$26,755,820	100.00%	-	7.52%
12				-	
13	Notes:				
14	1. The cost of equity is based on the leverage form	nula in effect pursuant to Order No. PSC-1	6-0254-PAA-WS		

15

16 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 BaseFlorida Public Service Commission13 Month Average Balance13 Month Average BalanceCompany: Utilities, Inc. of Florida - Lake Utility ServicesSchedule D-2Docket No.: 160101 - WSSchedule D-2Test Year Ended: 12/31/2015Page 1 of 1Interim [] Final [x]Historical [x] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Decentification Ad	(8)	(9) Reconciled to
				Thirteen		Adjusted	Reconciliation Adj		Requested Rate Base
Line		Balance	Balance	Month	Pro Forma	13 Month		Pro Rata	
No.	Class of Capital	12/31/2014	12/31/2015	Average	Adjustments	Average	Pro Rata	Percentage	AYE 12/31/15
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	372,305,116	401,996,570	391,134,055	9,388	391,143,443	(364,387,623)	100.00%	26,755,820
12									

13 <u>Notes:</u>

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

Supporting 5chedules: 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	Schedule D-3 Page 1 of 1
Test Year Ended: 12/31/2015	Preparer: John Hoy
Interim () Final (x)	Preparer: John Roy
Historical [x] Projected []	

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)
	ν -γ	.,				Discount or	Discount or		N D	Rate (Contract	Dollar Dividend on	Effective Cost
Line	Description, Coupon		Call Provision,	Principal Amount	Principal Amount	Premium on Principal	Premium Assoclated with	Issuing Expense Associated with	Net Proceeds	Rate	Face Value	Ellective cost
No.	Rate, Years of Life	issue Date	Special Restriction	Sold (Face Value)	Outstanding	Amount Sold	Column (5)	Column (4)	(S)-(9)+(7)	on Face Value)	(11)x(5)	Rate (12)/(10)

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 13 Month Average 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-4 Page 1 of 1

Preparer: John Hoy

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) Total	(3)	(4) Thirteen Month Average	(5) 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		<u></u>					
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

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS	Schedule D-5 Page 1 of 1
Test Year Ended: 12/31/2015	Preparer: John Hoy
Interim [] Final [x]	Freparen Sonn Hoy
Historical [x] Projected []	

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) Thirteen Month Average	(5) Amount	(6) Unamortized Discount or	(7) Unamortized Issuing Expense	(8) Annual Amortization of Discount or	(9) Annual Amortization of Issuing Expense	(10) Interest	(11) Total	(12) Effective
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	Premium Assoclated with	Associated	Premium on Principal	on Principal	Cost (Coupon Rate x Column (4))	Interest Cost (8)+(9)+(10)	Cost Rate (11)/((4)-(6)- (7))
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	with Column (4)	Outstanding	Outstanding	<u>\+//</u>	(0)+(3)+(20)	
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 5	Total		180,000,000	180,000,000	180,000,000	-	974,514		143,425	11,844,000	11,987,425	6.70%

5 6

Note: Long term debt is actual for UIF's parent company, Utilities, Inc.

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

Schedule D-6 Page 1 of 1

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160100 - WS Test Year Ended: 12/31/2015 Interim [] Final [x] Historical [x] Projected []

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				Annual	Annual				
				Average				Amortization of	Amortization of				
					Amount	Unamortized Discount or	Unamortized	Discount or	issuing Expense		Interest Cost	Total Interest	Effective Cost
Line	Description, Coupon	issue Date -	Principal Amount	Principal Amount	Outstanding	Premium Associated with	issuing Expense Associated with	Premium on Principal	on Principal	Basis of Variable Rate (I.e. Prime +	(Coupon Rate x Column	Cost	Rate (11)/((4)-(6)-
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	Column (4)	Outstanding	Outstanding	2%)	(4))	(8)+(9)+(10)	(7))
1	Not applicable												

1 Not app 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

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

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

		(1)	(2)	(3)	(4)	(5) Ending
Line		For the	Beginning	Deposits	Deposits	Balance
No.		Month Ended	Balance	Received	Refunded	(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

Florida Public Service Commission

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

Rate Schedule - Water

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Water [X] or Sewer [] Interim [] Final [x] Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists. Schedule: E-1 Page 1 of 2 Preparer: Jared Deason

	(1)	(2)	(3)	(4)	(5)	(6)
		Test Year	Test Year	Test Year	Present	
Line		Rates	Rates	Rates	Rates	Proposed
No	Class/Meter Size	Dec. 15, 2013	Aug. 1, 2015	Dec. 17, 2015	June 24, 2016	Rates
1	Residential and Multi-Residential					
2	5/8" x 3/ 4 "	\$9.58	\$9.69	\$9.57	\$9.61	\$9.6
3	3/4"	9.58	9.69	9.57	9.61	\$9.6
4	1"	23.94	24.22	23.92	24.02	\$24.2
5	1-1/2"	47.87	48.44	47.85	48.05	\$48.4
6	2"	76.59	77.50	76.55	76.87	\$77.4
7	3"	153.18	155.00	153.11	153.75	\$154.9
8	4"	239.35	242.20	239.25	240.25	\$242.0
9	6"	478.69	484.39	478.48	480.47	\$484.1
10	8"	861.62	871.87	861.24	864.83	\$871.4
11	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.9
12	Gallonage Charge per 1,000 Gallons					
13	Residential (0-5,000 gallons)	\$2.35	\$2.38	\$2.35	\$2.36	\$2.3
14	Residential (5,001-10,000 gallons)	2.72	2.75	2.72	2.73	\$2.7
15	Residential (over 10,000 gallons)	4.06	4.11	4.06	4.08	\$4.1
16						
17	General & Bulk Service					
18	5/8"	\$9.58	\$9.69	\$9.57	\$9.61	\$9.6
19	3/4"	9.58	9.69	9.57	9.61	\$9.6
20	1"	23.94	24.22	23.92	24.02	\$24.2
21	1-1/2"	47.87	48.44	47.85	48.05	\$48.4
22	2"	76.59	77.50	76.55	76.87	\$77.4
23	3"	153. 1 8	155.00	153.11	153.75	\$154.9
24	4"	239.35	242.20	239.25	240.25	\$242.0
25	6"	478.69	484.39	478.48	480.47	\$484.1
26	8"	861.62	871.87	861.24	864.83	\$871.4
27	10"	1,388.19	1,404.71	1,387.58	1,393.36	\$1,403.9
28	Gallonage Charge per 1,000 Gallons	\$3.20	\$3.24	\$3.20	\$3.21	\$3.2
29		·				
30	Private Fire Protection					
31	1-1/2" Private Fire Line	n/a	n/a	n/a	n/a	r
32	2" Private Fire Line	n/a	n/a	n/a	n/a	r
33	4" Private Fire Line	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.00	\$1,210.
34	6" Private Fire Line	2,420.00	2,420.00	2,420.00	2,420.00	2,420
35	8" Private Fire Line	3,872.00	3,872.00	3,872.00	3,872.00	3,872
36	10" Private Fire Line	5,565.00	5,565.00	5,565.00	5,565.00	5,565.
50	12" Private Fire Line	10,405.00	10,405.00	10,405.00	10,405.00	10,405.

Rate Schedule - Sewer

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Water [] or Sewer [X] Interim [] Final [x] Schedule: E-1 Page 2 of 2 Preparer: Jared Deason

Line	(1)	(2) Test Year Rates	(3) Test Year Rates	(4) Test Year Rates	(5) Present Rates	(6) Proposed
No	Class/Meter Size	Dec. 15, 2013	Aug. 1, 2015	Dec. 17, 2015	June 24, 2016	Rates
1	Residential	000.13,2020	,			
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	\$28.7
4	1"	23.25	23.45	23.19	23.27	\$28.7
5	- 1-1/2"	23.25	23.45	23.19	23.27	\$28.7
6	2"	23.25	23.45	23.19	23.27	\$28.7
7	3"	23.25	23.45	23.19	23.27	\$28.7
8	4"	23.25	23.45	23.19	23.27	\$28.7
9	6"	23.25	23.45	23.19	23.27	\$28.7
10	8"	23.25	23.45	23.19	23.27	\$28.7
11	10"	23.25	23.45	23.19	23.27	\$28.7
12	Residential Wholesale (per unit)	n/a	n/a	n/a	n/a	n/:
13						
14	Residential (10,000 gallon Maximum)	\$4.23	\$4.27	\$4.22	\$4.23	\$5.2
15						
16	General & Bulk Service					
17	<u>5/8" x 3/4"</u>	\$23.25	\$23.45	\$23.19	\$23.27	\$28.7
18	3/4"	23.25	23.45	23.19	23.27	\$28.7
19	1"	58.15	58.66	58.01	58.21	\$71.9
20	1-1/2"	116.29	117.30	116.00	116.40	\$143.7
21	2"	186.09	187.71	185.62	186.25	\$230.0
22	3"	372.16	375.40	371.23	372.50	\$460.1
23	4"	581.51	586.57	580.05	582.03	\$718.9
24	6"	1,163.04	1,173.16	1,160.12	1,164.08	\$1,437.9
25	8"	2,093.45	2,111.66	2,088.19	2,095.32	\$2,588.3
26	10"	3,372.81	3,402.15	3,364.34	3,373.83	\$4,167.6
27	General Service Wholesale (per unit)	n/a	n/a	n/a	n/a	n/
28						
29	Gallonage Charge per 1,000 Gallons	\$5.10	\$5.14	\$5.08	\$5.10	\$6.3
30						
31	Residential Reuse					
32	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.1
33	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.3
34						
35	General Service Reuse					
36	Base Facility Charge	\$7.37	\$7.43	\$7.35	\$7.38	\$9.1
37	Gallonage Charge per 1,000 Gallons	\$1.10	\$1.11	\$1.10	\$1.10	\$1.3

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 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.

lade	for each period. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	~ -7		Total Billable	Test Year			Total Billable	Test Year			Total Billable	Test Year	
			Gallons (in	Rates	Test Year		Gallons (in	Rates	Test Year		Gallons (in	Rates	Test Year
		Total Bills	000's)	Effective	Revenue	Total Bills	000's)	Effective	Revenue	Total Bills	0 00's)	Effective	Revenue
Line										12/1 7-1 2/3 1	12/17 12/21	Dec. 17, 2015	12/17-12/31
No.	Ciass/Meter Size	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	12/1/-12/31	12/1/-12/31	Dec. 17, 2013	
1	Residential - Base Charge			40.50	\$663,166	44,947		\$9.69	\$435,536	5,031		\$9.57	\$48,147
2	5/8" Residential	69,224		\$9.58	\$005,100 \$0	44,947		\$9.69	\$0 \$0	5,051		\$9.57	, , , , , , , , , , , , , , , , , , ,
3	3/4" Residential			\$9.58		224		\$24.22	\$5,425	26		\$23.92	\$62
4	1" Residential	345		\$23.94	\$8,259			\$48.44	\$678	1		\$47.85	\$4
5	1.5" Residential	21		\$47.87	\$1,005	14 4		\$77.50	\$271	1		\$76.55	\$7
6	2" Residential	7		\$76.59	\$536	4		\$155.00	\$0	-		\$153.11	, \$(
7	3" Residential	-		\$153.18	\$0			\$133.00	\$0			\$239.25	\$0
8	4" Residential	•		\$239.35	\$0			\$242.20 \$484.39	\$0 \$0			\$478.48	Ş
9	6" Residential	-		\$478.69	\$0				\$0 \$0			\$861.24	\$
10	8" Residential	-		\$861.62	\$0	-		\$871.87	\$0 \$0	-		\$1,387.58	ş
11	10" Residential			\$1,388.19	\$0			\$1,404.71			-	J1,307.30	\$48,89
12	Total Residential Service Base Charge	69,597		-	\$672,967	45,189		-	\$441,911	5,059	=		
13	Consumption Charge (per 1,000 Gallons)										20 550	\$2.35	\$48,31
14	Residential (0-5,000 gallons)		287,831	\$2.35	\$676,402		185,034	\$2.38	\$440,381		20,559		\$40,31
15	Residential (5,001-10,000 gallons)		159,418	\$2.72	\$433,617		102,483	\$2.75	\$281,828		11,387	\$2.72	\$30,97 \$79,99
16	Residential (over 10,000 gallons)		275,846	\$4.06	\$1,119,933	_	177,329	\$4.11	\$728,823	-	19,703	\$4.06	\$159,28
17	Total Residential Service Consumption		723,094		\$2,229,952		464,846		\$1,451,032		51,650		\$159,28
18	Total Residential Service	69,597	723,094		\$2,902,918	45,189	464,846		\$1,892,944	5,059	51,650		
19	Average Residential Bill				\$41.71				\$41.89	-			\$41.1
20	-			-						-			
21	Multi Residential - Base Charge												
22	5/8" Multi Residential	64		\$9.58	\$613			\$9.69	\$0			\$9.57	\$
23	3/4" Multi Residential			\$9.58	\$0			\$9.69	\$0			\$9.57	\$
24	1" Multi Residential			\$23.94	\$0			\$24.22	\$0			\$23.92	ş
25	1.5" Multi Residential			\$47.87	\$0			\$48.44	\$0			\$47.85	Ş
26	2"Multi Residential		-	\$76.59	\$0			\$77.50	\$0			\$76.55	\$
27	3" Multi Residential			\$153.18	\$0			\$155.00	\$0			\$153.11	ę
28	4" Multi Residential			\$239.35	\$0			\$242.20	\$0			\$239.25	Ş
29	6" Multi Residential			\$478.69	\$0			\$484.39	\$0			\$478.48	ş
30	8" Multi Residential			\$861.62	\$0	44	(s/b GS)	\$871.87	\$38,362	2	(s/b GS)	\$861.24	\$1,72
31	10" Multi Residential			\$1,388.19	\$0			\$1,404.71	\$0		_	\$1,387.58	
32	Total Residential Service Base Charge	64	-		\$613	44			\$38,362		2		\$1,72
33	Consumption Charge (per 1,000 Gallons)		-								_		
34	M-Res (0-5,000 gallons)		267	\$2.35	\$627		199	\$2.38	\$473		22		\$5
35	M-Res (5,001-10,000 gallons)		150		\$408		186	\$2.75	\$512		21	\$2.72	\$5
36	M-Res (over 10,000 gallons)		108		\$438		3,059	\$4.11	\$12,573		340		
20	Total Multi Residential Service Consumption		525	_	\$1,474	•	3,444	-	\$13,559	-	383		\$1,48
27									CC4 024	2	383		\$3,2
37 38	Total Multi Residential Service Consumption	64	525		\$2,087	44	3,444		\$51,921		363		23,23

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 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.

	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)
			Total Billable		Present			
		Total Bills	Gallons (in 000's)	Test Year Revenue	Rates Effective			
Line		Jan Dec.				Annualized	Proposed	Revenues at
No.	Class/Meter Size	2015	Jan Dec. 2015	Jan Dec. 2015	06/24/16	Revenues	Rates	Proposed Rates
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	119,845	-	\$1,163,771		\$1,162,437		\$1,170,908
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 gailons)		273,288	\$ 7 46,418	\$2. 7 3	\$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		1,239,590	\$3,840,266		\$3,839,899		\$3,869,420
18	Total Residential Service	119,845	1,239,590	\$5,004,037		\$5,002,336		\$5,040,328
19	Average Residential Bill		<u></u>	\$41.75		\$41.74		\$42.06
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, 78 2	\$871.40	\$40,084
31	10" Multi Residential	0		\$0	\$1,393.36	\$0	\$1,403.95	\$0
32	Total Residential Service Base Charge	110	-	\$40,698		\$40,397		\$40,704
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		4,352			\$16,435		\$16,557
38	Total Multi Residential Service	110	4,352			\$56,832		\$57,261
								\$520.55

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 []

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.

made	for each period.	(2)	(2)		(=)	(0)	(7)	(8)	(9)	(14)	(15)	(16)	(17)
	(1)	(2)	(3)	(4)	(5)	(6)			(9)	(14)	(13)	(10)	(17)
			Total Billable	Test Year			Total Billable	Test Year	Test Vees				Test Year
		Bills	Gallons (in 000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (in 000's)	Rates Effective	Test Year Revenue				Revenue
Line No.	Class/Meter Size	1/1-7/31	1/1-7/31	Dec 15, 2013	1/1-7/31	8/1- 12 /16	8/1-1 2/16	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											ćo - 7	÷202
2	5/8" General Service	570		\$9.58	\$5,461	367		\$9.69	\$3,556	41		\$9.57 \$9.57	\$392 \$0
3	3/4" General Service			\$9.58	\$0			\$9.69	\$0			\$9.57 \$23.92	\$622
4	1" General Service	360		\$23.94	\$8,618	234		\$24.22	\$5,667	26 7		\$23.92 \$47.85	\$335
5	1.5" General Service	311		\$47.87	\$14,888	68		\$48.44	\$3,294	8		\$76.55	\$612
6	2" General Service	118		\$76.59	\$9,038	73		\$77.50	\$5,658	1		\$153.11	\$153
7	3" General Service	7		\$153.18	\$1,072	4		\$155.00	\$620	1		\$239.25	\$239
8	4"General Service	21		\$239.35	\$5,026	14		\$242.20	\$3,391	1		\$478.48	\$239
9	6" General Service			\$478.69	\$0			\$484.39	\$0	1		\$861.24	\$861
10	8" General Service	14		\$861.62	\$12,063	13		\$871.87	\$11,334			\$1,387.58	\$1,388
11	10" General Service	7		\$1,388.19 -	\$9,717	4		\$1,404.71	\$5,619 \$39,139	86	-	, 1,367,36	\$4,603
12	Total General Service Base Facility Charges	1,408			\$65,883	777			\$39,139	60		:	34,005
13	Consumption Charge (per 1,000 Galions)											<u> </u>	\$10 F36
14	General Service		46,093	\$3.20	\$147,498		29,631	\$3.24	\$96,006	3,292	3,292	\$3.20	\$10,536 \$10,536
15	Total General Service Consumption				\$147,498				\$96,006				
16	Total General Service	1,408	46,093		\$213,381	777	29,631		\$135,145	86	3,292		\$15,138
17	Average General Service 8ill				\$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_		0	- \$3.20	\$0 \$0
27	Total Bulk Service Consumption		0		\$0		0		\$0 \$0	0			\$0
28	Total Bulk Service	0	0		\$0	0	0		ŞŬ	Ū			<u>, , , , , , , , , , , , , , , , , , , </u>
29	Average Bulk Service Bill												
30													
31	Private Fire Protection											- 1-	
32	1.5" Private Fire Line			n/a				n/a				n/a	
33	2" Private Fire Line			n/a				n/a				n/a	to.
34	4" Private Fire Line			\$1,210.00	\$0			\$1,210.00	\$0			\$1,210.00	\$0 ¢0
35	6" Private Fire Line			\$2,420.00	\$0			\$2,420.00	\$0			\$2,420.00	\$0 \$0
36	8" Private Fire Line			\$3,872.00	\$0			\$3,872.00	\$0			\$3,872.00	\$0 \$0
37	10" Private Fire Line			\$5,565.00	\$0			\$5,565.00	\$0			\$5,565.00 \$10,405.00	\$0 \$0
38	12" Private Fire Line			\$10,405.00	\$0			\$10,405.00	\$0			\$10,405.00	\$0
39		0			\$0	0			\$0				
40	Other Miscellaneous Revenues				\$57,499				\$36,963				\$4,107
41	Adjustment to reclass Miscellaneous Revenues									-			
42		Tota	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)	1			8,843
48	Total Adjusted Books				\$3,179,016	•			\$2,001,690	_			\$233,035
49	Difference				(\$3,131)	•			\$115,282	_			(\$2,404)
50					-0.10%	•			5.65%	5			-1.07%
50	reitentage					R/							

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.	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Total Billable		Present			
		Total Bills	Gallons (in 000's)	Test Year Revenue	Rates Effective			
.ine		Jan Dec.				Annualized	Proposed	Revenues at
No.	Class/Meter Size	2015	Jan Dec. 2015	Jan Dec. 2015	06/24/16	Revenues	Rates	Proposed Rate
1	General Service - Base Charge			<u> </u>	60 C1	\$9,399	\$9.68	\$9,46
2	5/8" General Service	978		\$9,409	\$9.61	\$9,395	\$9.68	, \$
3	3/4" General Service	0		\$0	\$9.61			\$15,00
4	1" General Service	620		\$14,908	\$24.02	\$14,892	\$24.20	
5	1.5" General Service	386		\$18,516	\$48.05	\$18,547	\$48.42	\$18,69
6	2" General Service	199		\$15,308	\$76.87	\$15,297	\$77.45	\$15,41
7	3" General Service	12		\$1,845	\$153.75	\$1,845	\$154.92	\$1,8
8	4"General Service	36		\$8,656	\$240.25	\$8,649	\$242.08	\$8,7
9	6" General Service	0		\$0	\$480.47	\$0	\$484.12	
10	8" General Service	28		\$24,258	\$864.83	\$24,215	\$871.40	\$24,3
11	10" General Service	12	_	\$16,724	\$1,393.36	\$16,720	\$1,403.95	\$16,8
12	Total General Service Base Facility Charges	2,271	_	\$109,625	-	\$109,565		\$110,3
13	Consumption Charge (per 1,000 Gallons)	<u></u>	-		-			
14	General Service		79,017	\$254,040	\$3.21	\$253,645	\$3.23	\$255,2
15	Total General Service Consumption		79,017	\$254,040		\$253,645		\$255,2
16	Total General Service	2,271	79,017	\$363,664		\$363,210		\$365,6
17	Average General Service Bill			\$160.13		\$159.93		\$160
	Aterage deneral service sin				1			
18								
19	Bulk Service - Base Charge	0		50	\$240.25	\$0	\$242.08	
20	4" Bulk Service	0		\$0	\$864.83	\$0	\$871.40	
21	8" Bulk Service	0	-	\$0	3004.03	\$0	<i>407 1.46</i>	
22	Total Bulk Service Base Facility Charges		=		•			
23								
24	Consumption Charge (per 1,000 Gallons)		•	to.	\$3.21	\$0	\$3.23	
25	4" Bulk Service		0	\$0		\$0 \$0	\$3.23	
26	8" Bulk Service		0	\$0	\$3.21	\$0	23.23	
27	Total Bulk Service Consumption			\$0 \$0		\$0		-
2B	Total Bulk Service	0	U		:	- Course		\$0
29	Average Bulk Service Bill			\$0.00		\$0.00		
30								
31	Private Fire Protection				*Billing Fa	actor		
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	
35	6" Private Fire Line	0		\$0	\$2,420.00 12	\$0	\$2,420.00	
36	8" Private Fire Line	0		\$0	\$3,872.00 12	\$0	\$3,872.00	
37	10" Private Fire Line	0		\$0	\$5,565.00 12	\$0	\$5,565.00	
38	12" Private Fire Line	٥		\$0	\$10,405.00 12	\$0	\$10,405.00	
39			1	\$0		\$0		
	Other Misseller cours Percenties			\$98,569		\$98,569	1	\$98,
40	Other Miscellaneous Revenues			(36,335)		(36,335)		(\$36,
41	Adjustment to reclass Miscellaneous Revenues	Ter	tal Other Revenue			\$62,234		\$62,3
42		10	al Other Revenue				r ·	\$5,525,4
43	Adjusted Test Year/ Annualized / Proposed Revenues			\$5,487,154		\$5,484,612		\$3,323,4
44								
45	Total Per Books			\$5,463,208				
46				(36,320)				
47	Adjustment to remove accrued revenues per B-3, B-4			(49,467)				
				\$5,377,421		Req	uired Revenue	
48							D166	e (\$9
48 49				\$109,733			Difference	e <u>(</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]

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.	(2)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	(1)	(2)	(3) Total Billable Gallons (in	Test Year Rates	Test Year	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
Line		Total Bills	000's)	Effective	Revenue	TOCAT DITS	000 51	Rates Ellective	Nevenue	.000.000			
No.	Class/Meter Size	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							600.45	6245 224	1,664		\$23.19	\$38,588
2	5/8" Residential	22,525		\$23.25	\$523,706	14,722		\$23.45	\$345,231	1,004		\$23.19	\$0
3	3/4" Residential			\$23.25	\$0			\$23.45	\$0 \$0			\$23.19	\$0
4	1" Residential			\$23.25	\$0			\$23.45	\$0 \$0			\$23.19	\$0
5	1.5" Residential			\$23.25	\$0			\$23.45	\$0 \$0			\$23.19	\$0 \$0
6	2" Residential			\$23.25	\$0			\$23.45				\$23.19	\$0 \$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 \$0
9	6" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0 \$0
10	8" Residential			\$23.25	\$0			\$23.45	\$0			\$23.19	\$0
11	10" Residential			\$23.25	\$0			\$23.45	\$0				\$0 \$0
12	Residential Wholesale - Flat Meter (per unit)			n/a_			-	n/a_	\$0			n/a_	
13	Total Residential Service BFC	22,525		-	\$523,706	14,722		-	\$345,231	1,664		•	\$38,588
14	Consumption Charge (per 1,000 Gallons)							44.00	6000 E04		9,954	\$4.22	\$42,005
15	Residential (Max 10k gallons)		139,353	\$4.23	\$589,464		89,584	\$4.27	\$382,524	-			\$42,005
16	Total Residential Service Billable Cons.		139,353		\$589,464		89,584		\$382,524		9,954		
17	Total Residential Service	22,525	139,353		\$1,113,170	14,722	89,584		\$727,755	1,664	9,954		\$80,593
18	Average Residential Bill				\$49.42	1			\$49.43			:	\$48.43

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]

Explanation. Provide a calculation of revenues at present and proposi-												
change occurred during the test year, a revenue calculation must be made for each period.												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)					
		Billable		Present								
		Gallons (in	Test Year	Rates								
line	Total Bills	000's)	Revenue	Effective								

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

Line		Total Bills Jan Dec.	Gailons (in 000's) Jan Dec.	Test Year Revenue	Rates Effective	Annualized		Revenues at
No.	Class/Meter Size	2015	2015	Jan Dec. 2015	06/24/16	Revenues	Proposed Rates	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	38,911		\$907,525		\$905,459		\$1,118,691
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		238,891	\$1,013,993		\$1,010,509		\$1,249,400
17	Total Residential Service	38,911	238,891	\$1,921,518		\$1,915,968	_	\$2,368,091
18	Average Residential Bill			\$49.38	-	\$49.24	-	\$60.86

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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]

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.

perio	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line		Total Bilis	Total Billable Gallons (In 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Biliable 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
No.	Class/Meter Size	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							4	4			\$23.19	\$186
2	5/8" General Service	168		\$23.25	\$3,906	67		\$23.45	\$1,571	8		\$23.19	\$180
з	3/4" General Service			\$23.25	\$0			\$23.45	\$0			\$58.01	\$334
4	1" General Service	78		\$58.15	\$4,536	54		\$58.66	\$3,168	6		\$116.00	\$232
5	1.5" General Service	14		\$116.29	\$1,628	8		\$117.30	\$938	2			\$232 \$186
6	2" General Service	7		\$186.09	\$1,303	4		\$187.71	\$751	1		\$185.62	\$186 \$0
7	3" General Service			\$372.16	\$0			\$375.40	\$0			\$371.23	
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)			•				•					
14	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	= 1	\$124,472	146	7,586		\$78,033	19	843	5	\$10,671
	Average General Service Bill	200			\$432.19				\$534.47				\$569.12
18	Average General Service Bill			•	+ 102125					2		1	
19	P. LL. H.L.D. CO. P												
20	Residential & GS Reuse - Base Charge	3,847		\$7.37	\$28,352	2,799		\$7.43	\$20,797	333		\$7.35	\$2,448
21	All Meters	3,847	0	-	\$28,352	2,799			\$20,797	333	•		\$2,448
22	Total Residential Reuse Service Base Facility Charges	3,847	0		<i>\$</i> 20,552			1					
23													
24	Consumption Charge (per 1,000 Gallons)		61,780	\$1.10	\$67,958		39,716	\$1.11	\$44,084		4,413	\$1.10	\$4,854
25	Consumption for all meter sizes		61,780	_ ` .	\$67,958	-	39,716		\$44,084	-	4,413	3	\$4,854
26	Total Residential Reuse Service Consumption		01,700		<i>Q</i> (7)555	•				5			
27			C4 700	- •	\$96,310	2,799	39,716	-	\$64,881	333	4,413	3	\$7,302
28	Total Residential Reuse Service	3,847	61,780	= :	\$90,510	2,755	35,710	*	,004,001	330			
29					625 Q4				\$23.18				\$21.93
30	Average Residential Reuse Service Bill				\$25.04	E			Ş23,10	=			
31									\$7,967				\$885
32	Other Miscellaneous Revenues				\$12,393				\$7,967 \$0				\$0
33	Adjustment to reclass Miscellaneous Revenues					-			\$7,967	-			\$885
34	Total Other Revenues				\$12,393	-			\$878,636	-			\$99,451
35	Adjusted Test Year/ Annualized / Proposed Revenues				\$1,346,344				\$878,636	-			
36					A. A.A				\$873,039				\$100,435
37	Total Per Books				\$1,346,623				\$873,039				3100,433
38	Adjustments to miscellaneous revenues per 8-3												
39	Adjustment to remove accrued revenues per B-3, B-4				A				\$873,039				\$100,435
40	Total Adjusted Books				\$1,346,623				\$873,039	-			(\$984)
41	Difference			1	(\$279)	-				.			-0.98%
42	Percentage				-0.02%	1			0.64%	2			-0.30/0

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] 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Total Bills Jan Dec.	Billable Gallons (in 000's) Jan Dec.	Test Year Revenue	Present Rates Effective	Annualized		Revenues at
No.	Class/Meter Size	2015	2015	Jan Dec. 2015	06/24/16	Revenues	Proposed Rates	Proposed Rates
1	General Service - Base Charge							
2	S/8" General Service	243		\$5,663	\$23.2 7	\$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
s	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	Ó		\$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					·		4
21	All Meters	6,979	-	\$51,597	\$7.38	\$51,505		\$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)				4	****	64 a.c.	ć1 4 4 0 21
25	Consumption for all meter sizes		105,908	\$116,896	\$1.10	\$116,499 \$116,499		\$144,03
26	Total Residential Reuse Service Consumption		105,908	\$116,896		\$116,499		5144,05.
27						4440.000	-	\$207,68
28	Total Residential Reuse Service	6,979	105,908	\$168,492		\$168,004		\$207,68:
29						404.07		\$29.7
30	Average Residential Reuse Service 8ill			\$24.14		\$24.07	-	\$29.70
31				444		<u> </u>		\$21,24
32	Other Miscellaneous Revenues			\$21,245		\$21,245		\$21,24: (\$12,17:
33	Adjustment to reclass Miscellaneous Revenues			(12,171)		(\$12,171 \$9,0 7 4		\$9,07
34				\$9,074 \$2,312,260	•	\$9,074		\$2,847,528
35	Adjusted Test Year/ Annualized / Proposed Revenues			\$2,512,200		2,303,083	-	<i>42,047,02</i>
36				\$2,320,097				
37	Total Per Books							
38	Adjustments to miscellaneous revenues per B-3			(12,171) (10,524)				
39	Adjustment to remove accrued revenues per B-3, B-4			(10,524) \$2,297,402		R	equired Revenues	2,848,23
40	Total Adjusted Books			\$14,858	•		Difference	(\$70
41	Difference			0.64%				-0.029
42	Percentage			0.64%				0.02

Customer Monthly Billing Schedule

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

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Water [x] or Sewer [x]

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

Florida Public Service Commission Schedule E-3 Page 1 of 1 Preparer: Jared Deason

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		Multi-	General	Private Fire		
No.	Year	Residential	Residential	Service	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				· · · · · · · · · · · · · · · · · · ·			
13	Total	119,845	110	2,271	-	-	122,226

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		Multi-	General	Reuse	Reuse	
No.	Year	Residential	Residential	Service	Residential	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
10	November	3,230		32	620	4	3,886
12	December	3,327		34	659	6	4,026
12	December					······································	
15	Total	38,911	-	453	6,932	47	46,343

Miscellaneous Service Charges

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.

	(1)		(2	2)			(:	3)	
Line			Pre	sent	Proposed				
No.	Type Charge	Bu	Bus. Hrs.		After Hrs.		ıs. 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

Schedule E-4

Page 2 of 2

Preparer: Jared Deason

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 [] 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.

	(1)		(2)			(3)		
Line			Pre	sent			Proposed			
No.	Type Charge		Bus. Hrs. After				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	*			N/A		

8 * Pursuant to Florida Statute 68.065

Miscellaneous Service Charge Revenues

Company: Utilities, Inc. of Florida - Lake Utility ServicesSchedule E-5Docket No.: 160101 - WSPage 1 of 2Test Year Ended: 12/31/2015Interim [] Final [x]Interim [] Final [x]Preparer: Jared DeasonHistorical [x] Projected []Vater [X] Sewer []Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide ar additional schedule for proposedcharges, if applicable.For provide ar additional schedule for proposed

Line umber		(1) Initial nnection		(2) Iormal onnect	(3) Violation Reconnect	Prer	4) nises sit		(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 1						170			
7	Plan Re	Plan Review & Inspection Fees 900								
8		ales Tax Collecti							15	
9	Total O	ther Charges							40,140	
10										

11 (a) Actual Cost is equal to the total cost incurred for services.

Miscellaneous Service Charge Revenues

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 nnection	No	(2) rmal nnect	Vio	(3) blation connect	Pre	(4) emises /isit	(5) Other Charges	(6) Total
1	\$	8,956	\$	42	\$	-	\$	-	\$ 12,246	\$ 21,244
2										
3	Other Cha	rges as follows:								
4	Meter Connection Fee								12,171	
5	NSF Che							75		
6	Tamper	ing Fee							-	
7	Cut-Off	Charge							 	
8	Total Of	ther Charges							 12,246	
9										
		10	1 - 1 - 1 - A	- 1 4						

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.

	(1)	(2)	(3)	(4)
Line				
No.	Size	Make	Туре	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		.00 American Darling	B-84-B	10
5	5	.25 Clow	Medallion	29
6	5	.25 Kennedy	К-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				590

Private Fire Protection Service

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

Schedule E-7 Page 1 of 1 Preparer: Jared Deason

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

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

Contracts and Agreements 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-8 Page 1 of 1 Preparer: Jared Deason

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

	(1)	(2)
Line No.	Туре	Description
1	This Utility does not have any agreements or co	ntracts 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

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

Schedule: E-9 Page 1 of 1 Preparer: Jared Deason

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

	(1)	(2)	(3)	(4)	(5)
Line	Түре Тах	To Whom		How Collected	Түре
No.	or Fee	Paid	Amount	From Customers	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 ScheduleFlorida Public Service CommissionCompany: Utilities, Inc. of Florida - Lake Utility ServicesSchedule E-10Docket No.: 160101 - WSPage 1 of 1Test Year Ended: 12/31/2015Preparen: Jared DeasonInterim [] Final [x]Preparen: Jared DeasonHistorical [x] Projected []Year Ended: Sewer [X]Water [X] Sewer [X]Explanation: Provide a schedule of present and proposed service availability chargesList proposed, then this schedule is not required.Sewer Service Availability Charges

(1)	(2)	(3)	(4)	(5)
	Wa	iter	Se	ewer
Line	Present	Proposed	Present	Proposed
No. Type Charge	Charges	Charges	Charges	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

Company: Utilities, Inc. of Florida - Lake Utility Services Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Water [X] or Sewer [X] Historic [X] or Projected [] Schedule: E-11 Page 1 of 1 Preparer: Jared Deason

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

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

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

100

Class A Utility Cost of Service Study

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

Florida Public Service Commission

Schedule: E-12 Page 1 of 1 Preparer: Jared Deason

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

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

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

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. 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)
					Test Year		Project. TY				
Line		Historical	Proj.	Proj. Test	Consumption	Proj.	Consumption	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	(000)	Factor	(000)	Rates	TY Revenue	Rates	Requirement

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

Billing Analysis Schedules

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

Customer Class:

Florida Public Service Commission

Schedule: E-14 Page 1 of 1 Preparer: Jared Deason

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

The billing analysis is contained in Volume II

Engineering Schedules

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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) Unaccounted	(6) %
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	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 LUS1 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

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

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.

	(1)		(2)	(3)	(4)	(5) Unaccounted
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	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.

	(1)		(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/ Year	Total Gallons Pumped	Total Gallons Corrected for	Gallons Purchased	Gallons Sold	Other Uses (2)	For Water (1)+(2)-(3)-(4)	Unaccounted For Water
	Per MORs 0.344	<u>Meter Error (1)</u> 0.337	0.000	0.177	0.122	0.037	11.1%
Jan-15		0.370	0.000	0.184	0.122	0.009	2.4%
Feb-15	0.378	0.370	0.000	0.175	0.173	-0.018	-5.4%
Mar-15	0.347		0.000	0.173	0.185	0.019	4.9%
Apr-15	0.396	0.388	0.000	0.185	0.156	0.043	9.7%
May-15	0.456	0.447	••••		0.164	-0.039	-10.3%
Jun-15	0.385	0.377	0.000	0.252	•	-0.039	-10.3 %
Jul-15	0.369	0.361	0.000	0.210	0.194		
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	

(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

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

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

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.

	(1)	(2) Individual	(3) Plant Flows	(4)	(5) Tatal Plant	(6) Total Purch.
Month/ Year	Lake Groves	(Name)	(Name)	(Name)	Total Plant Flows	Sewage Treatment
					X	
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	Schedule F-3
Docket No.: 160101-WS	Page 1 of 3
Historical Year Ended: December 31, 2015	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			13,200,000
on the DEP operating or construction permit, provide an explanation.			
[Cumulative design capacity of all well systems in LUSI]			
2 Maximum Day (see Sch. F-1)			
The single day with the highest pumpage rate for the test year.	_	5/21/2015	7,199,000
Explain, on a separate sheet of paper if fire flow, line breaks,			
or other unusual occurrences affected the flow this day.			
3 Five Day Max. Year (see Sch. F-1)			
The five days with the highest pumpage rate from any one month	(1)	5/17/2015	6,150,000
in the test year. Provide an explanation if fire flow, line	(2)	5/18/2015	6,244,000
breaks or other unusual occurrences affected the flows on	(3)	5/31/2015	6,268,000
these days.	(4)	5/14/2015	6,852,000
	(5)_	5/21/2015	7,199,000
		AVERAGE	6,542,600
		Max Month	5,096,350
4 Average Daily Flow	-	Annual	3,818,996
5 Required Fire Flow [Lake County Code]			500 gpm x 2 ł

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	Schedule F-3
Docket No.: 160101-WS	Page 2 of 3
Historical Year Ended: December 31, 2015	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			151,200
on the DEP operating or construction permit, provide an explanation.			
[Limited by Water Use Permit peak month withdrawal]			
2 Maximum Day (see Sch. F-1, page 2)			
The single day with the highest pumpage rate for the test year.	_	6/17/2015	36,000
Explain, on a separate sheet of paper if fire flow, line breaks,	_		
or other unusual occurrences affected the flow this day.			
3 Five Day Max. Year (see Sch. F-1, page 2)			
The five days with the highest pumpage rate from any one month	(1)	5/29/2015	34,000
in the test year. Provide an explanation if fire flow, line	(2)	5/11/2015	35,000
breaks or other unusual occurrences affected the flows on	(3)	5/14/2015	35,000
these days.	(4)	5/23/2015	35,000
	(5)	5/24/2015	35,000
		AVERAGE	34,800
		Max Month	27,481
4 Average Daily Flow		Annual	18,766

5 Required Fire Flow [Lake County Code]

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. 1200 gpm x 2 hrs

Water Treatment Plant Data	Florida Public Service Commission
Company: Lake Utilities Services, Inc Lake Saunders	Schedule F-3
Docket No.: 160101-WS	Page 3 of 3
Historical Year Ended: December 31, 2015	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			432,000
on the DEP operating or construction permit, provide an explanation.			
[Limited by Water Use Permit peak month withdrawal]			
2 Maximum Day (see Sch. F-1, page 2)			
The single day with the highest pumpage rate for the test year.	_	7/10/2015	32,000
Explain, on a separate sheet of paper if fire flow, line breaks,	_	Tested PRV	
or other unusual occurrences affected the flow this day.	-	3/23/2015	31,000
3 Five Day Max. Year (see Sch. F-1, page 2)			
The five days with the highest pumpage rate from any one month	(1)	5/242015	19,000
in the test year. Provide an explanation if fire flow, line	(2)	5/2/2015	20,000
breaks or other unusual occurrences affected the flows on	(3)	5/3/2015	20,000
these days.	(4)	5/8/2015	21,000
	(5)	5/152015	21,000
		AVERAGE	20,200
		Max Month	14,410
4 Average Daily Flow		Annual	11,892

5 Required Fire Flow [Lake County Code]

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. 1200 gpm x 2 hrs

Wastewater Treatment Plant Data	Florida Public Service Commission
Company: Lake Utilities Services, Inc. excluding Four Lakes & Lake Saunders	Schedule F-4
Docket No.: 160101-WS	Page 1 of 1
Historical Year Ended: December 31, 2015	Preparer: Seidman, F.

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

			MONTH	GPD
1.	Plant Capacity	(AADF)		999,000
	on the DEP operat Note: Although the	ed capacity. If different from that shown ting or construction permit, provide an explanation. e plant was expanded to 1 mgd, the permit allows operatio g as the AADF remains below .500 mgd.	Dn	
	Average Daily Flo	w Max Month (a)	March, 2015	<u> </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

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

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 Firm Reliable well pumping capacity (largest well out), gpm	11,680 gpm 8,680 gpm
	3,374,685 gallons
Ground storage capacity, gal.	3,037,217 gallons
Usable ground storage (90%), gal.	3,037,217 guitons
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
<u>Used & Useful Analysis, inaccordance with Rule 25-30.4325;</u> Water Treatment Facilities, usable storage	

	$\frac{\text{Treatment Facultities, usable storage}}{\text{Used & Useful = (A + B + C - D)/E x 100\%, where:}}$	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

<u>Storage</u> 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.

Florida Public Service Comn

Schedule F-5 Page 1 of 4 Preparer: Seidman, F. Used and Useful Calculations - Historic Water Treatment Plant

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

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 Firm Reliable well pumping capacity (largest well out), gpm	180 gpm 90 gpm
Ground storage capacity, gal. Usable ground storage (90%), gal. Elevated Storage	0 gallons 0 gallons
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 requirement500 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 = $(A + B + C - D)/E \times 100\%$, 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

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

Florida Public Service Com

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 Firm Reliable well pumping capacity (largest well out), gpm	600 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, Peak hour demand = 2 x max day/1440	31,000 gpd 43 gpm
Fire flow requirement500 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
<u>Used & Useful Analysis, inaccordance with Rule 25-30.4325;</u> <u>Water Treatment Facilities, no usable storage</u> Percent Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%
A = Peak demand (Max Day) - Peak hour	43 gpm
A =Peak demand (Max Day) - Peak hourB =Property needed to serve five years after TY	0 gpm
B = Property needed to serve rive years after TT $C = Fire flow demand$	500 gpm
D = Excess Unaccounted for water	0.0 gpm
E = Firm Reliable Capacity	300 gpm
E – FILII KUIADIC CAPACITY	

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								
<u>Name</u> Lake Louisa WTP	PWS ID # 3354883-02	<u>Location</u> Vistas Vistas	<u>Well No.</u> 1/AAH6658 3/AAH2778	<u>Yr Drilled</u> 1988 2003	Pump Capacity <u>epm</u> 1,000 625	Max Day <u>Design, gpd</u> 1,944,000	Storage <u>MG</u> 1.0000 incl.	<u>Type</u> G	Source Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
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	н	Sanitary Survey 1/14/10	Confirmed Survey 9/14/2014
Amber Hili	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 2/AAH6675	1940 1980	236 54	115,000	0.0010 0.0009	H H	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015
Clermont #2	3354883-08	Carr Water System	1/AAH6677 2/AAH6676	1939 1963	45 75	71,000	0.0035	H*	Sanitary Survey 1/14/10	Confirmed Survey 4/14/2015 * Updated Survey 4/14/2015
Crescent Bay	3354883-09	Crescent Bay	2/AAH6683	1995	700	396,000	0.0100	н	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. 5 61		L. Crescent Hills Crescent West	2/AAH6681 3/Unknown*	1991 1987	600 690	2,592,000	0.7500	G	Sanitary Survey 1/14/10	* Updated Survey 4/14/2015
	3354883-11	Highland Point	1/AAH4420*	1986	600	240,000	0.0100	н	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 AAH6687 AAI5838	1991 1992 2005	1,000 625 3,000	6,000,000	0.5000 1.0000 0.0247	H G G GC*	Sanitary Survey 1/15/10 3 @ 2500 2 @ 1500	Confirmed Survey 4/14/2015 * Updated Survey 4/14/2015
Totals					11,680	13,200,000	3.3747 0.0549	G H		
Stand Alone Systems					Capacity	Design, gpd	Gal	Туре)	
Lake Saunders	PWS ID # 3354695	Location L. Saunders L. Saunders	Well No.	Yr Drilled 1 1984 2 1984	gpm 300 300	432,000	5,000	Н	Sanitary Survey 11/19/0	9 Confirmed Survey 4/15/2015
		Wells								
					Pump Capacity	Max Day Design, gpd	Storage Gal	Туре	source:	
Four Lakes	PWS ID # 3354647	Location Four Lakes Fou r Lakes		Yr Drilled 1 1980 2 1980	gpm 90 90	151,200	2,000	Н	Sanitary Survey 10/08/0	9 Confirmed Survey 4/15/2015

Used and Useful Calculations Wastewater Treatment Plant

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

FPSC

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

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Recap Schedules: A-6,A-10,B-14	
Line <u>No.</u>	
1 (A) Used and useful flow, GPD 2 AADF	451,110
Less: Excessive I&I (from Sch. F-6, page 2) Net Used and useful flow, GPD	<u>0</u> <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 percentage6 (D1)	<u>59.00</u> % <u>100.00</u> %
7 (E) Non-used and useful percentage 8 (E1)	$\frac{41.00}{0.00}$ %

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% Usef & Useful.

Used and Useful Calculations Wastewater Treatment Plant

12

13

Actual less allowable [1.10-1.6]

Excess, if any [1.10-1.6, if positive]

Excess as percent of wastewater treated

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

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.	Jain dia. Main length		Allowance @ 500 gpd/inch-dia./mile		
	inches	feet	miles	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	f flows (1.8)			16,514,956	
6	Allowable I&I	、 ,			41,733,069	
	B. Actual Inflow & Infiltra	tion (I&I)				
7	Wastewater treated				164,655,000	
				Estimated eturned *		
8	Water Gallons used by W	V cust.	369,274,419	45%	165,149,561	
9	Estimated flows returned				165,149,561	
	sugar sand. Per F-10, aver per SFR. This is a consider just 4,000 gallons per mo j	are heavily landscaped an age water use is 107,330 ge rable improvement since th er SFRfor basic water, 4,0 ater. In the last case it was	uls per year or 8,944 ne last case, but assur 00/8,944 equates to	per month		
10	Estimated I&I (treated les	s returned) [].7-1.9]			-494,561	
11	Actual less allowable [1.10				-42,227,630	

FPSC

0

0.00%

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

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

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

<u>Water Source, Pumping, Treatment & Storage - Combined Excl. Four Lakes & Lake Saunders</u> PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (Sch. F-9)
PT =	Post test year period per statute
U =	Unit of measure utilized in U&U calculations (Sch. F-3, F-9)
PN =	Property needed expressed in U units

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

 $\mathbf{PN} = \mathbf{EG} \mathbf{x} \mathbf{PT} \mathbf{x} \mathbf{U}$

where:

	5 yrs 31.12 avg day gpd/ERC 32,750 gpd
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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 =

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Florida Public Service Commission

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

> 346.50 ERCs/yr 5 yrs 684.07 max day gpd/ERC 1,185,167 gpd

> > 187 prepaid lots

280 gpd/ERC 52,360 gpd Equivalent Residential Connections - Water

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

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.

	(1)	(2)	(3) SFR Customers	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
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 Average Growth T	1,313,905,285 hrough 5-Year Period (Col. 8)	10,524	4.15% 3.68%

		<u>X</u>	<u>Y</u>	Year
Constant:	8736.763778	1	9,109	2011 Actua
X Coefficient:	351.9488815	2	9,413	2012 Actua
R^2:	0.996832675	3	9,812	2013 Actua
		4	10,104	2014 Actua
		5	10,524	2015 Actua
		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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Tatal	(9)
Line		5	SFR Customers		SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
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 Average Growth Th	5,994,400 rough 5-Year Period (Col. 8)	68	0.75% 0.00%

Regression Analysis per Rule 25-30.431(2)(C)				
		<u>X</u>	Y	Year
Constant:	67.1	1	68	2011 Actual
X Coefficient:	0.00	2	67	2012 Actual
R^2:	0.00	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.

	(1)	(2)	(3) SFR Customers	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
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 Average Growth Th	2,284,430 rough 5-Year Period (Col. 8)	40	-3.66% -2.09%

	<u>X</u>	Y	Year
43.45	- 1	43	2011 Actual
-0.75	2	42	2012 Actual
2857143	3	41	2013 Actual
	4	41	2015 Actual
	5	40	2015 Actual
	10	36	Hist TY + 5 yrs
1		-0.75 2 2857143 3 4 5	43.45 1 43 -0.75 2 42 >2857143 3 41 4 41 5

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	(1)	(2) S	(3) FR Customer	(4) s	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2011	2,809	2,841	2,825	478,901,073	169,523	491,445,023	2,899	
2	2012	2,84 1	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 Aver	107,330 age Growth Throug	369,274,419 h 5-Year Period (Col. 8)	3,441	<u>6.12%</u> <u>4.38%</u>

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

Regression A	Analysis per Rule 25-30.4	131(2)(C)			
0	•		<u>X</u>	Y	Year
	Constant:	2729.675722	1	2,899	2011 Actual
	X Coefficient:	134.2000907	2	2,983	2012 Actual
	R^2:	0.973402055	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 gr	owth per 5% per year m	aximum		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 galloms 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