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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

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

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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 |

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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 |
|----------------------|-----------------|
|----------------------|-----------------|

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 |

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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 |

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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]

_

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 |
|--|
|--|

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]

His

| 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] . . .

His

| 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

-

.

(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 |

LU5I

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) \$ | | | | |

40

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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 |

.

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 |
|--|--|
|--|--|

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