

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

UTILITIES, INC. OF FLORIDA - UIF - PASCO COUNTY

Docket No.: 160101-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2015

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service by Primary Account
A-6	8	Sewer Plant in Service by Primary Account
A-7	10	Summary of Non-Used & Useful Plant
A-8	11	Annual Accumulated Depreciation Additions and Balances
A-9	12	Water Accumulated Depreciation by Primary Account
A-10	14	Sewer Accumulated Depreciation by Primary Account
A-11	16	Annual CIAC Additions and Balances
A-12	17	CIAC by Classification
A-13	19	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	20	Accumulated Amortization of CIAC by Classification
A-15	22	Schedule of AFUDC Rates Used
A-16	23	Annual Advances for Construction Additions and Balances
A-17	24	Calculation of Working Capital Allowance
A-18	25	Comparative Balance Sheet - Assets
A-19	27	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	29	Schedule of Water Operating Statement - Final
B-2	30	Schedule of Sewer Operating Statement - Final
B-3	31	Adjustments to Operating Income - Final
B-4	34	Test Year Operating Revenues
B-5	35	Operation and Maintenance Expenses by Month - Water
B-6	37	Operation and Maintenance Expenses by Month - Sewer
B-7	39	Comparative Operation and Maintenance Expenses - Water
B-8	40	Comparative Operation and Maintenance Expenses - Sewer
B-9	41	Schedule of Test Year Contractual Services
B-10	42	Analysis of Rate Case Expense
B-11	43	Analysis of Major Maintenance Projects - Water and Sewer
B-12	44	Schedule of Allocated Expenses
B-13	57	Depreciation Expense - Water
B-14	58	Depreciation Expense - Sewer
B-15	59	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	61	Reconciliation of Total Income Tax Provision - Final
C-2	62	State and Federal Income Tax Calculation - Current -Final
C-3	64	Schedule of Interest in Tax Expense Calculation
C-4	65	Book/Tax Differences - Permanent
C-5	66	Deferred Tax Expense - Final
C-6	68	Accumulated Deferred Income Taxes - Final
C-7	71	Investment Tax Credits
C-8	72	Parent(s) Debt Information
C-9	73	Income Tax Returns
C-10	74	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	75	Requested Cost of Capital - Final
D-2	76	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	77	Preferred Stock Outstanding
D-4	78	Short-Term Debt
D-5	79	Long-Term Debt
D-6	80	Variable Rate Long-Term Debt
D-7	81	Schedule of Customer Deposits

FLORIDA PUBLIC SERVICE COMMISSION

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	82	Rate Schedule
E-2	84	Revenue Schedule at Present and Proposed Rates
E-3	87	Customer Monthly Billing Schedule
E-4	88	Miscellaneous Service Charges
E-5	90	Miscellaneous Service Charge Revenue
E-6	92	Public Fire Hydrants Schedule
E-7	93	Private Fire Protection Schedule
E-8	94	Contracts and Agreements Schedule
E-9	95	Tax or Franchise Fee Schedule
E-10	96	Service Availability Charges Schedule
E-11	97	Guaranteed Revenues Received Schedule
E-12	98	Class A Utility Cost of Service Study
E-13	99	Projected Test Year Revenue Calculation
E-14	100	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
<u>SUMMERTREE</u>		
F-1	101	Gallons of Water Pumped, Sold and Unaccounted For
F-2	102	Gallons of Wastewater Treated
F-3	103	Water Treatment Plant Data
F-4	104	Wastewater Treatment Plant Data
F-5	105	Used and Useful Calculations - Water Treatment Plant
F-6	106	Used and Useful Calculations - Wastewater Treatment Plant
F-7	108	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	109	Margin Reserve Calculations - Water and Wastewater
F-9	110	Equivalent Residential Connections - Water
F-10	111	Equivalent Residential Connections - Wastewater
<u>ORANGEWOOD</u>		
F-1	112	Gallons of Water Pumped, Sold and Unaccounted For
F-2	113	Gallons of Wastewater Treated
F-3	114	Water Treatment Plant Data
F-4	115	Wastewater Treatment Plant Data
F-5	116	Used and Useful Calculations - Water Treatment Plant
F-6	117	Used and Useful Calculations - Wastewater Treatment Plant
F-7	119	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	120	Margin Reserve Calculations - Water and Wastewater
F-9	121	Equivalent Residential Connections - Water
F-10	122	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	123	Water Rate Base - Interim
A-2 Interim	124	Wastewater Rate Base - Interim
A-3 Interim	125	Adjustments to Rate Base
B-1 Interim	126	Schedule of Water Operating Statement - Interim
B-2 Interim	127	Schedule of Wastewater Operating Statement - Interim
B-3 Interim	128	Adjustments to Operating Income
D-1 Interim	130	Requested Cost of Capital
D-2 Interim	131	Reconciliation of Capital Structure to Rate Base
E-1 Interim	132	Rate Schedule - Present, and Interim
E-2 Interim	133	Revenue Schedule at Present and Interim Rates

Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Deborah D. 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)	(2)	(3)	(4)	(5)		
Line No.	Description	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	4,388,952	(1,078,544)	(A)	3,310,408	A-5, A-3
2						
3	Utility Land & Land Rights	2,344	-	(A)	2,344	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	130,454	(130,454)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(1,598,286)	2,935,862	(D)	1,337,576	A-9, A-3
10						
11	Less: CIAC	(720,510)	155,602	(E)	(564,908)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	334,667	(156,827)	(E)	177,840	A-14, A-3
14						
15	Acquisition Adjustments	375,485	(375,485)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(34,441)	34,441	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	262,498	(G)	262,498	A-17, A-3
22						
23	Total Rate Base	2,878,665	1,647,093		4,525,758	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,034,888	15,954	(A)	1,050,842	A-6, A-3
2						
3	Utility Land & Land Rights	7,734	-	(A)	7,734	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	34	(34)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	423,771	25,566	(D)	449,337	A-10, A-3
10						
11	Less: CIAC	(633,772)	-	(E)	(633,772)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	396,078		(E)	396,078	A-14, A-3
14						
15	Acquisition Adjustments	78,938	(78,938)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(7,255)	7,255	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	35,799	(G)	35,799	A-17, A-3
22						
23	Total Rate Base	1,300,416	5,602		1,306,018	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 1 of 2

Interim [] Final [X]

Docket No.: 160101-WS

Historic [X] Projected []

Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant, Land		
2	1. Test Year Adjustments		
3	To adjust T&D Main booked incorrectly to Orange County	296,301	
4	2. Pro Forma Adjustments		
5	(a) Plant Additions		
6	331.4 Water Main Replacements	1,500,000	
7	340.5 GIS Mapping System	28,142	12,212
8	341.5 Vehicle Allocation - Kodiak	1,798	780
9	341.5 Vehicle Allocation - Vehicle Replacements	27,302	11,848
10		1,557,242	24,840
11	(b) Plant Retirements		
12	331.4 Water Main Replacements	(1,125,000)	
13	341.5 Vehicle Allocation - Vehicle Replacements	(20,477)	(8,886)
14	Total Pro Forma Adjustments for Plant Additions and Retirements	(1,145,477)	(8,886)
15			
16	(c) Summertree Decommissioning Wells and Plants		
17	304.2 Structure & Improvements	(107,677)	
18	307.2 Wells	(373,589)	
19	309.2 Supply Mains	(414,841)	
20	310.2 Generators	(1,312)	
21	304.3 Structures & Improvements	(436,154)	
22	311.3 Pumping Equipment - WTP	(226,940)	
23	320.3 Water Treatment Equipment	(226,097)	
24		(1,786,610)	-
25			
26	Total Adjustments to Utility Plant in Service	(1,078,544)	15,954
27			
28	(B) Non-Used & Useful Plant		
29			
30	(C) Construction Work in Progress		
31	1. To remove from rate base construction work in process balance	(130,454)	(34)
32			
33	Total Construction Work in Progress Adjustments	(130,454)	(34)
34			
35	(D) Accumulated Depreciation		
36	1. Test Year Adjustments		
37	(a) To restate Project Pheonix Accumulated Depreciation	(42,287)	(18,350)
38	(b) To adjust Avg T&D Main Accum Depr booked incorrectly to Orange County	16,030	
39	Total allocation of General Plant Accumulated Depreciation	(26,257)	(18,350)
40			
41	2. Pro Forma Adjustments		
42	(a) 339.1 To annualize accumulated depreciation for assets placed in service during the test year	1,159	
43			
44	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	1,159	-
45			
46	(b) To calculate adjustments to accumulated depreciation for pro forma additions		
47	331.4 Water Main Replacements	17,475	
48	340.5 GIS Mapping System	939	407
49	341.5 Vehicle Allocation - Kodiak	180	78
50	341.5 Vehicle Allocation - Vehicle Replacement	2,730	1,185
51		21,324	1,670
52			
53	(c) To calculate adjustments to accumulated depreciation for pro forma retirements		
54	331.4 Water Main Replacements	(1,125,000)	
55	341.5 Vehicle Allocation - Vehicle Replacement	(20,477)	(8,886)
56	Total Adjustments to calculate Accumulated Depreciation for Pro Forma Plant	(1,124,153)	(7,216)
57			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 2 of 2

Interim [] Final [X]

Docket No.: 160101-WS

Historic [X] Projected []

Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(d) Summertree Decommissioning Wells and Plants		
2	304.2 Structure & Improvements	(107,677)	
3	307.2 Wells	(373,589)	
4	309.2 Supply Mains	(414,841)	
5	310.2 Generators	(1,312)	
6	304.3 Structures & Improvements	(436,154)	
7	311.3 Pumping Equipment - WTP	(226,941)	
8	320.3 Water Treatment Equipment	(226,097)	
9		(1,786,611)	-
10			
11	Total Accumulated Depreciation Adjustments	(2,935,862)	(25,566)
12			
13	(E) Contributions in Aid of Construction / Amortization		
14	1. Test Year Adjustments		
15	Adjustment for Connection Meter Fee incorrectly coded to Misc Revenues	1,225	-
16			
17	Total Adjustments to CIAC	1,225	-
18	2. Pro Forma Adjustments		
19	(a) To retire CIAC associated with Summertree Decommissioning Wells and Plants		
20	CIAC-Struct & Imprv Src S	(11,518)	
21	CIAC-Struct & Imprv Wtp	(983)	
22	CIAC-Wells & Springs	(102,619)	
23	CIAC-Elec Pump Eqp Src Pu	(43,028)	
24	CIAC-Water Treatment Eqpt	1,321	
25		(156,827)	
26			
27	Total CIAC Adjustments	(155,602)	-
28	(b) To adjust CIAC Amort associated with Summertree Decommissioning Wells and Plants		
29	CIAC-Struct & Imprv Src S	11,518	
30	CIAC-Struct & Imprv Wtp	983	
31	CIAC-Wells & Springs	102,619	
32	CIAC-Elec Pump Eqp Src Pu	43,028	
33	CIAC-Water Treatment Eqpt	(1,321)	
34	Total CIAC Amortization Adjustments	156,827	-
35			
36	(F) Acquisition Adjustments / Accumulated Amortization		
37	Acquisition Adjustments	(375,485)	(78,938)
38	Accum. Amort. of Acq. Adjustments	34,441	7,255
39	Total Acquisition Adjustments	(341,044)	(71,683)
40			
41	(G) Working Capital Adjustment Per Schedule A-17	262,498	35,799
42			

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	\$ 4,209,019	\$ 1,098,067
2	Additions	96,768	9,945
3	Retirements	(13,077)	(6,753)
4	Adjustments - Rounding		
5			
6	Balance 12/31/12	4,292,710	1,101,259
7	Additions	326,624	
8	Adjustments		(481,938)
9	Retirements	(94,563)	(3,966)
10	Adjustments - Rounding		
11			
12	Balance 12/31/13	4,524,771	615,355
13	Additions	90,291	406,056
14	Adjustments	26,157	201
15	Retirements		
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	4,641,219	1,021,612
19	Additions	363,613	(40,437)
20	Retirements	(307,818)	(14,166)
21	Adjustments		
22			
23	Balance 12/31/15	4,697,014	967,009
24			
25	Note:		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,153		1,153		
3	302.1 Franchises	9,223		9,223		
4	339.1 Other Plant & Misc. Equipment	13,752		13,752		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	(5,169)		(5,169)		
7	304.2 Structures & Improvements	107,677	(107,677)	-		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	373,589	(373,589)	-		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	414,841	(414,841)	-		
13	310.2 Power Generation Equipment	1,312	(1,312)	-		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	6,839		6,839		
18	304.3 Structures & Improvements	436,154	(436,154)	-		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	226,940	(226,940)	-		
21	320.3 Water Treatment Equipment	226,097	(226,097)	-		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	(7,881)		(7,881)		
26	311.4 Electric Pumping Equipment - T&D	791		791		
27	330.4 Distr. Reservoirs & Standpipes	313,066		313,066		
28	331.4 Transm. & Distribution Mains	1,157,127	671,301	1,828,428		
29	333.4 Services	542,358		542,358		
30	334.4 Meters & Meter Installations	431,543		431,543		
31	335.4 Hydrants	72,450		72,450		
32	336.4 Backflow Prevention Devices	430		430		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	674		674		
36	304.5 Structures & Improvements	119,538		119,538		
37	340.5 Office Furniture & Equipment	393,241	28,142	421,383		
38	341.5 Transportation Equipment	131,754	8,623	140,377		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	40,433		40,433		
41	344.5 Laboratory Equipment	2,156		2,156		
42	345.5 Power Operated Equipment	12,351		12,351		
43	346.5 Communication Equipment	9,856		9,856		
44	347.5 Miscellaneous Equipment	423		423		
45	348.5 Other Tangible Plant	(641,422)		(641,422)		
46						
47	TOTAL	4,391,296	(1,078,544)	3,312,752	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-W5
Test Year Ended: December 31, 2015
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5
Page 2 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	1,155	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153
3	302.1 Franchises	9,228	9,223	9,223	9,223	9,223	9,223	9,223	9,222	9,222	9,222	9,222	9,222	9,222	9,223
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT									35,754	35,754	35,754	35,754	35,754	13,752
6	303.2 Land & Land Rights	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)	(5,169)
7	304.2 Structures & Improvements	107,574	107,574	107,574	107,574	107,574	107,742	107,742	107,742	107,742	107,742	107,742	107,742	107,742	107,677
8	305.2 Collect. & Imbound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	372,709	372,790	372,790	373,072	373,072	373,153	373,234	373,435	373,435	374,513	374,703	374,876	374,876	373,589
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	414,387	414,387	414,468	414,468	414,468	414,548	414,548	414,750	414,830	415,325	415,527	415,570	415,651	414,841
13	310.2 Power Generation Equipment	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	4,685	4,685	4,685	4,685	4,685	8,185	8,185	8,185	8,185	8,185	8,185	8,185	8,185	6,839
18	304.3 Structures & Improvements	435,573	435,654	435,654	435,654	435,654	435,895	435,895	435,895	436,413	436,494	436,666	437,259	437,300	436,154
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	224,209	224,159	224,483	226,118	226,159	226,940	227,101	227,141	228,069	228,360	228,440	228,773	229,263	226,940
21	320.3 Water Treatment Equipment	220,653	220,814	221,299	223,177	224,125	225,052	226,180	227,403	228,061	229,572	230,237	231,123	231,569	226,097
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)	(7,881)
26	311.4 Electric Pumping Equipment - T&D	607	607	607	607	607	607	607	607	835	1,041	1,041	1,041	1,041	791
27	330.4 Distr. Reservoirs & Standpipes	311,398	311,398	311,478	312,074	312,114	312,356	312,880	312,880	312,880	312,880	312,960	315,712	315,712	316,013
28	331.4 Transm. & Distribution Mains	1,136,736	1,137,591	1,141,197	1,143,859	1,144,702	1,147,107	1,148,074	1,159,921	1,167,699	1,170,674	1,175,009	1,182,777	1,187,309	1,157,127
29	333.4 Services	534,563	535,539	538,470	539,670	537,807	538,207	539,192	542,617	545,052	548,092	549,768	550,262	551,420	542,358
30	334.4 Meters & Meter Installations	415,468	418,195	419,857	422,813	426,850	429,172	429,595	430,804	434,790	439,169	444,453	447,779	451,118	431,543
31	335.4 Hydrants	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450	72,450
32	336.4 Backflow Prevention Devices	238	238	238	238	238	238	238	238	238	238	238	238	238	430
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	690	689	675	672	677	677	679	677	675	664	663	662	660	674
36	304.5 Structures & Improvements	119,980	119,807	119,232	119,118	119,233	119,234	119,505	119,778	119,707	119,434	119,388	119,736	119,846	119,538
37	340.5 Office Furniture & Equipment	394,767	393,728	390,549	390,462	391,761	392,176	394,206	394,545	395,674	393,442	393,548	393,556	393,712	393,241
38	341.5 Transportation Equipment	128,113	127,763	127,510	135,643	134,361	134,341	134,750	130,988	130,601	132,321	132,251	132,165	131,995	131,754
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	40,474	40,449	40,419	40,410	40,405	40,403	40,408	40,397	40,382	40,382	40,374	40,573	40,555	40,433
41	344.5 Laboratory Equipment	2,157	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156
42	345.5 Power Operated Equipment	9,359	9,359	10,367	10,968	10,968	13,171	13,171	13,171	13,171	13,171	13,171	13,171	13,171	12,351
43	346.5 Communication Equipment	9,920	9,912	9,858	9,850	9,866	9,867	9,874	9,866	9,860	9,817	9,816	9,813	9,804	9,856
44	347.5 Miscellaneous Equipment	423	423	423	423	423	423	423	423	423	423	423	423	423	423
45	348.5 Other Tangible Plant	(642,129)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,363)	(641,422)
46															
47	TOTAL	4,313,648	4,317,643	4,323,714	4,343,436	4,347,631	4,361,376	4,368,369	4,383,571	4,436,562	4,449,653	4,464,990	4,479,071	4,497,187	4,391,296

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic Projected

Schedule: A-6
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	256		256		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	8,454		8,454		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment - Collection Pit	-		-		
9	360.2 Collection Sewers - Force	190,742		190,742		
10	361.2 Collection Sewers - Gravity	593,601		593,601		
11	362.2 Special Collecting Structures	-		-		
12	363.2 Services to Customers	328		328		
13	364.2 Flow Measuring Devices	102,553		102,553		
14	365.2 Flow Measuring Installations	497		497		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-		-		
18	354.3 Structures & Improvements	283,547		283,547		
19	355.3 Power Generation Equipment - Pumping Pit	-		-		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	66,344		66,344		
22	389.3 Other Plant & Misc. Equipment	2,255		2,255		
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	-		-		
25	354.4 Structures & Improvements	31,836		31,836		
26	355.4 Power Generation Equipment - Treatment Pit	-		-		
27	380.4 Treatment & Disposal Equipment	(29,277)		(29,277)		
28	381.4 Plant Sewers	572		572		
29	382.4 Outfall Sewer Lines	-		-		
30	389.4 Other Plant & Misc. Equipment	-		-		
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	-		-		
33	354.5 Structures & Improvements	-		-		
34	355.5 Power Generation Equipment	-		-		
35	371.5 Pumping Equipment	-		-		
36	374.5 Reuse Distribution Reservoirs	-		-		
37	380.5 Treatment & Disposal Equipment	-		-		
38	381.5 Plant Sewers	-		-		
39	389.5 Other Plant & Misc. Equipment	-		-		
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	-		-		
42	353.6 Land & Land Rights	-		-		
43	354.6 Structures & Improvements	-		-		
44	355.6 Power Generation Equipment	-		-		
45	366.6 Reuse Services	-		-		
46	367.6 Reuse Meters & Meter Installations	-		-		
47	371.6 Pumping Equipment	-		-		
48	375.6 Reuse Transmission & Distribution System	6,893		6,893		
49	389.6 Other Plant & Miscellaneous Equipment	-		-		
50	GENERAL PLANT					
51	353.7 Land & Land Rights	(720)		(720)		
52	354.7 Structures & Improvements	(28,571)		(28,571)		
53	390.7 Office Furniture & Equipment	144,493	12,212	156,705		
54	391.7 Transportation Equipment	57,148	3,742	60,890		
55	392.7 Stores Equipment	-		-		
56	393.7 Tools, Shop & Garage Equipment	733		733		
57	394.7 Laboratory Equipment	-		-		
58	395.7 Power Operated Equipment	4,815		4,815		
59	396.7 Communication Equipment	-		-		
60	397.7 Miscellaneous Equipment	-		-		
61	398.7 Other Tangible Plant	(393,877)		(393,877)		
62						
63	TOTAL	<u>1,042,622</u>	<u>15,954</u>	<u>1,058,576</u>	N/A	<u>N/A</u>

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

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-6
Page 2 of 2
Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	256	256	256	256	256	256	256	256	256	256	256	256	256	256
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Pnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	190,162	190,162	190,792	190,792	190,792	190,792	190,792	190,893	190,893	190,893	190,893	190,893	190,893	190,742
10	361.2 Collection Sewers - Gravity	592,775	592,775	592,775	592,775	592,997	593,078	593,078	593,078	593,610	593,731	593,925	593,925	598,297	593,601
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	328	328	328	328	328	328	328	328	328	328	328	328	328	328
13	364.2 Flow Measuring Devices	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553	102,553
14	365.2 Flow Measuring Installations	497	497	497	497	497	497	497	497	497	497	497	497	497	497
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	278,455	278,455	278,455	278,455	278,455	278,455	283,176	288,203	288,203	288,203	289,090	289,090	289,410	283,547
19	355.3 Power Generation Equipment - Pumping Pnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	62,477	62,477	62,792	61,509	63,916	64,786	64,651	64,996	68,139	70,627	70,627	73,882	71,597	66,344
22	389.3 Other Plant & Misc. Equipment	2,256	2,256	2,256	2,256	2,256	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836	31,836
26	355.4 Power Generation Equipment - Treatment Pnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(29,334)	(29,334)	(29,334)	(29,334)	(29,334)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,253)	(29,162)	(29,277)
28	381.4 Plant Sewers	254	254	254	254	643	643	643	643	643	643	643	684	1,234	572
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	6,426	6,507	6,507	6,668	6,769	7,091	7,091	7,091	7,091	7,091	7,091	7,091	7,091	6,893
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	(718)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)	(720)
52	354.7 Structures & Improvements	(28,920)	(28,759)	(28,759)	(28,759)	(28,759)	(28,718)	(28,718)	(28,718)	(28,718)	(28,508)	(28,099)	(28,099)	(27,892)	(28,571)
53	390.7 Office Furniture & Equipment	144,386	144,806	143,520	143,508	144,045	144,131	144,958	145,108	145,539	144,658	144,619	144,546	144,580	144,493
54	391.7 Transportation Equipment	55,259	55,442	55,332	58,861	58,305	58,296	58,474	56,841	56,674	57,420	57,390	57,352	57,278	57,148
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	733	733	733	733	733	733	733	732	732	732	732	732	732	733
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	2,892	2,892	4,266	4,266	4,266	4,266	4,266	4,266	4,266	6,737	6,737	6,737	6,737	4,815
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(393,314.78)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,923.92)	(393,937)
62															
63	TOTAL	1,027,712	1,027,946	1,028,869	1,031,265	1,034,364	1,035,836	1,041,426	1,045,416	1,049,354	1,054,509	1,055,930	1,059,115	1,062,330	1,042,622

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	Total	N/A	N/A	N/A
18				
19	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	\$ 774,634	\$ 287,829
2	Additions	175,976	67,137
3	Adjustments - UIF Allocation	(9,778)	(5,538)
4	Retirements	(13,077)	(6,753)
5	Adjustments - Rounding		(1)
6			
7	Balance 12/31/12	927,755	342,674
8	Additions	174,524	63,701
9	Retirements	(94,563)	(3,966)
10	Adjustments - UIF Allocation	52,176	(574,452)
11	Adjustments - Rounding	(1)	
12			
13	Balance 12/31/13	1,059,891	(172,043)
14	Additions	490,729	131,335
15	Retirements	24,035	(201)
16	Adjustments - UIF Allocation	(265,580)	(163,358)
16	Adjustments - Rounding		
17			
18	Balance 12/31/14	1,309,075	(204,267)
19	Additions	119,811	79,994
20	Retirements	(309,907)	(14,166)
21	Adjustments - UIF Allocation		
22			
23	Balance 12/31/15	1,118,979	(138,439)
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedules: A-9, A10
Recap Schedules: A-18

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

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending
 balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	11,645		11,645		
3	302.1 Franchises	2,080		2,080		
4	339.1 Other Plant & Misc. Equipment	191	1,159	1,350		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	56,498	(107,677)	(51,179)		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	148,530	(373,589)	(225,059)		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	165,132	(414,841)	(249,709)		
13	310.2 Power Generation Equipment	2,674	(1,312)	1,362		
14	311.2 Pumping Equipment	5,698		5,698		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	82,878	(436,154)	(353,276)		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	157,729	(226,941)	(69,212)		
21	320.3 Water Treatment Equipment	87,462	(226,097)	(138,635)		
22	339.3 Other Plant & Misc. Equipment	3,178		3,178		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	656		656		
26	311.4 Electric Pumping Equipment - T&D	(2,487)		(2,487)		
27	330.4 Distr. Reservoirs & Standpipes	144,461		144,461		
28	331.4 Transm. & Distribution Mains	363,689	(1,091,495)	(727,806)		
29	333.4 Services	57,476		57,476		
30	334.4 Meters & Meter Installations	305,893		305,893		
31	335.4 Hydrants	37,217		37,217		
32	336.4 Backflow Prevention Devices	(320)		(320)		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements	46,763		46,763		
37	340.5 Office Furniture & Equipment	314,112	(41,348)	272,764		
38	341.5 Transportation Equipment	104,546	(17,567)	86,979		
39	342.5 Stores Equipment	-		-		
40	343.5 Tools, Shop & Garage Equipment	73,151		73,151		
41	344.5 Laboratory Equipment	964		964		
42	345.5 Power Operated Equipment	(2,605)		(2,605)		
43	346.5 Communication Equipment	7,456		7,456		
44	347.5 Miscellaneous Equipment	119		119		
45	348.5 Other Tangible Plant	(576,500)		(576,500)		
46						
47	TOTAL	<u>1,598,286</u>	<u>(2,935,862)</u>	<u>(1,337,576)</u>	N/A	<u>N/A</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Explanation: Provide month ending balances for each month of the
 test year and the ending balance for the prior year.

Schedule: A-9
 Page 2 of 2
 Preparer: Deborah D. Swain

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	11,631	11,633	11,635	11,637	11,640	11,642	11,645	11,647	11,649	11,652	11,654	11,657	11,659	11,645
3	302.1 Franchises	1,965	1,984	2,003	2,022	2,041	2,060	2,080	2,099	2,118	2,137	2,156	2,176	2,195	2,080
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	166	331	497	662	828	191
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	54,812	55,093	55,374	55,654	55,935	56,217	56,498	56,779	57,061	57,342	57,623	57,905	58,186	56,498
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	142,308	143,344	144,379	145,416	146,452	147,489	148,525	149,563	150,600	151,640	152,681	153,723	154,764	148,530
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	159,208	160,195	161,182	162,169	163,156	164,143	165,130	166,117	167,105	168,094	169,083	170,073	171,062	165,132
13	310.2 Power Generation Equipment	2,641	2,647	2,652	2,658	2,663	2,669	2,674	2,680	2,685	2,691	2,696	2,702	2,707	2,674
14	311.2 Pumping Equipment	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698	5,698
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	76,049	77,186	78,324	79,461	80,599	81,737	82,875	84,013	85,152	86,292	87,432	88,574	89,716	82,878
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	152,761	153,676	154,612	155,167	156,109	156,717	157,663	158,609	159,129	160,080	161,032	161,985	162,939	157,729
21	320.3 Water Treatment Equipment	82,843	83,679	84,517	85,363	86,212	87,064	87,921	87,776	88,640	89,510	90,382	91,257	91,844	87,462
22	339.3 Other Plant & Misc. Equipment	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178	3,178
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	780	759	739	718	697	677	656	636	615	594	574	553	533	656
26	311.4 Electric Pumping Equipment - T&D	(2,504)	(2,502)	(2,499)	(2,497)	(2,494)	(2,492)	(2,489)	(2,486)	(2,481)	(2,477)	(2,473)	(2,468)	(2,464)	(2,487)
27	330.4 Distr. Reservoirs & Standpipes	140,239	140,940	141,642	142,345	143,048	143,751	144,456	145,160	145,865	146,570	147,281	147,992	148,704	144,461
28	331.4 Transm. & Distribution Mains	355,770	357,978	358,954	360,137	362,360	363,271	365,500	363,575	365,843	368,116	370,398	370,140	365,909	363,689
29	333.4 Services	62,870	63,985	62,325	63,449	56,584	57,484	57,864	56,851	54,756	52,601	52,128	52,932	53,360	57,476
30	334.4 Meters & Meter Installations	293,964	295,442	296,931	298,431	302,966	304,754	306,543	308,339	310,151	311,980	313,832	315,697	317,578	305,893
31	335.4 Hydrants	36,413	36,547	36,681	36,815	36,949	37,083	37,217	37,351	37,485	37,619	37,752	37,886	38,020	37,217
32	336.4 Backflow Prevention Devices	(329)	(327)	(326)	(325)	(323)	(322)	(321)	(320)	(318)	(317)	(316)	(314)	(299)	(320)
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	45,893	46,040	45,980	46,087	46,366	46,583	46,839	47,005	47,174	47,208	47,407	47,592	47,741	46,763
37	340.5 Office Furniture & Equipment	297,352	299,939	300,337	303,122	307,765	311,259	314,904	317,961	321,241	322,412	325,869	329,223	332,075	314,112
38	341.5 Transportation Equipment	103,022	104,143	104,653	109,137	108,734	109,601	110,525	99,301	100,084	101,072	102,052	102,910	103,867	104,546
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	72,317	72,359	72,437	72,453	72,656	72,862	73,078	73,275	73,467	73,676	73,932	74,129	74,319	73,151
41	344.5 Laboratory Equipment	894	904	916	928	940	952	964	976	988	1,000	1,012	1,024	1,036	964
42	345.5 Power Operated Equipment	(2,360)	(2,295)	(3,089)	(3,013)	(2,937)	(2,845)	(2,754)	(2,662)	(2,571)	(2,479)	(2,388)	(2,296)	(2,176)	(2,605)
43	346.5 Communication Equipment	7,230	7,270	7,286	7,325	7,377	7,420	7,467	7,505	7,545	7,564	7,606	7,647	7,684	7,456
44	347.5 Miscellaneous Equipment	111	111	111	111	113	115	118	120	122	125	127	129	132	119
45	348.5 Other Tangible Plant	(571,978)	(571,701)	(572,642)	(573,583)	(574,524)	(575,465)	(576,406)	(577,347)	(578,288)	(579,229)	(580,170)	(581,111)	(582,052)	(576,500)
46															
47	TOTAL	1,532,778	1,547,905	1,553,990	1,570,063	1,579,959	1,593,301	1,608,048	1,603,399	1,614,859	1,624,681	1,638,735	1,651,255	1,658,743	1,598,286

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-W5
Test Year Ended: December 31, 2015
Historic [X] Projected []

Explanation: Provide month ending balances for each
month of the test year and the ending balance for the
prior year.

Schedule: A-10
Page 1 of 2
Preparer: Deborah D. Swain
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Amount	(7) Non-Used & Useful %
1	INTANGIBLE PLANT						
2	351.1 Organization	(903)		(903)			
3	352.1 Franchises	-		-			
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 Generation Equipment - Collection Plt	-		-			
9	360.2 Collection Sewers - Force	110,083		110,083			
10	361.2 Collection Sewers - Gravity	265,026		265,026			
11	362.2 Special Collecting Structures	-		-			
12	363.2 Services to Customers	4		4			
13	364.2 Flow Measuring Devices	53,069		53,069			
14	365.2 Flow Measuring Installations	56		56			
15	389.2 Other Plant & Misc. Equipment	-		-			
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	-		-			
18	354.3 Structures & Improvements	117,066		117,066			
19	355.3 Power Generation Equipment - Pumping Plt	-		-			
20	370.3 Receiving Wells	-		-			
21	371.3 Pumping Equipment	19,926		19,926			
22	389.3 Other Plant & Misc. Equipment	343		343			
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	-		-			
25	354.4 Structures & Improvements	22,699		22,699			
26	355.4 Power Generation Equipment - Treatment Plt	-		-			
27	380.4 Treatment & Disposal Equipment	(500,307)		(500,307)			
28	381.4 Plant Sewers	(188)		(188)			
29	382.4 Outfall Sewer Lines	-		-			
30	389.4 Other Plant & Misc. Equipment	464		464			
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	-		-			
33	354.5 Structures & Improvements	-		-			
34	355.5 Power Generation Equipment	-		-			
35	371.5 Pumping Equipment	-		-			
36	374.5 Reuse Distribution Reservoirs	-		-			
37	380.5 Treatment & Disposal Equipment	-		-			
38	381.5 Plant Sewers	-		-			
39	389.5 Other Plant & Misc. Equipment	-		-			
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	-		-			
42	353.6 Land & Land Rights	-		-			
43	354.6 Structures & Improvements	-		-			
44	355.6 Power Generation Equipment	-		-			
45	366.6 Reuse Services	-		-			
46	367.6 Reuse Meters & Meter Installations	-		-			
47	371.6 Pumping Equipment	-		-			
48	375.6 Reuse Transmission & Distribution System	756		756			
49	389.6 Other Plant & Miscellaneous Equipment	-		-			
50	GENERAL PLANT						
51	353.7 Land & Land Rights	-		-			
52	354.7 Structures & Improvements	5,215		5,215			
53	390.7 Office Furniture & Equipment	124,566	(17,943)	106,623			
54	391.7 Transportation Equipment	45,346	(7,623)	37,723			
55	392.7 Stores Equipment	-		-			
56	393.7 Tools, Shop & Garage Equipment	(167)		(167)			
57	394.7 Laboratory Equipment	-		-			
58	395.7 Power Operated Equipment	1,207		1,207			
59	396.7 Communication Equipment	-		-			
60	397.7 Miscellaneous Equipment	-		-			
61	398.7 Other Tangible Plant	(688,032)		(688,032)			
62							
63	TOTAL	<u>(423,771)</u>	<u>(25,566)</u>	<u>(449,337)</u>	N/A	<u>N/A</u>	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Schedule: A-10
 Page 2 of 2
 Preparer: Deborah D. Swain

Explanation: Provide month ending balances for each month of the
 test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal	
1	INTANGIBLE PLANT															
2	351.1 Organization	(906)	(906)	(905)	(905)	(904)	(904)	(903)	(903)	(902)	(902)	(901)	(901)	(900)	(900)	(903)
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Generation Equipment - Collection Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	107,151	107,679	107,917	108,447	108,977	109,507	110,037	110,567	111,098	111,628	112,158	112,688	113,219	113,749	110,083
10	361.2 Collection Sewers - Gravity	258,415	259,511	260,606	261,701	263,020	264,116	265,212	266,308	267,406	268,503	269,601	270,698	270,240	270,240	265,026
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	1	1	2	3	4	4	5	6	6	7	8	9	4	4
13	364.2 Flow Measuring Devices	42,814	44,523	46,232	47,942	49,651	51,360	53,069	54,779	56,488	58,197	59,906	61,615	63,325	65,034	53,069
14	365.2 Flow Measuring Installations	53	53	54	55	55	56	56	57	58	58	59	60	60	60	56
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	115,133	116,061	116,989	117,918	118,846	119,774	120,702	121,630	122,558	123,486	124,414	125,342	126,270	127,198	117,066
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	20,403	20,692	20,983	19,146	19,442	19,262	18,947	19,248	19,563	19,890	20,217	20,559	20,683	19,926	19,926
22	389.3 Other Plant & Misc. Equipment	298	301	305	309	319	330	340	351	361	372	382	392	403	413	343
23	TREATMENT AND DISPOSAL PLANT															
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	22,201	22,284	22,367	22,450	22,533	22,616	22,699	22,783	22,866	22,949	23,032	23,115	23,198	22,699	22,699
26	355.4 Power Generation Equipment - Treatment Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(499,494)	(499,629)	(499,765)	(499,901)	(500,037)	(500,172)	(500,307)	(500,443)	(500,578)	(500,714)	(500,849)	(500,985)	(501,120)	(500,307)	(500,307)
28	381.4 Plant Sewers	(195)	(194)	(194)	(193)	(192)	(190)	(188)	(187)	(185)	(184)	(182)	(181)	(178)	(188)	(188)
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464	464
31	RECLAIMED WATER TREATMENT PLANT															
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	676	689	701	714	728	741	755	769	783	796	810	824	838	756	756
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT															
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	5,624	5,592	5,517	5,442	5,367	5,292	5,217	5,142	5,067	4,992	4,919	4,846	4,773	5,215	5,215
53	390.7 Office Furniture & Equipment	117,037	118,827	119,030	120,207	122,091	123,498	124,959	126,194	127,522	127,987	129,384	130,739	131,887	131,887	124,566
54	391.7 Transportation Equipment	44,436	45,192	45,413	47,359	47,184	47,561	47,962	48,091	48,431	48,860	49,285	49,710	50,135	50,560	45,346
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	(190)	(186)	(182)	(178)	(175)	(171)	(167)	(163)	(159)	(156)	(152)	(148)	(144)	(167)	(167)
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	1,025	1,045	1,074	1,104	1,134	1,163	1,193	1,222	1,252	1,299	1,346	1,392	1,439	1,207	1,207
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(677,230)	(680,414)	(681,962)	(683,511)	(685,061)	(686,609)	(688,158)	(689,707)	(691,256)	(692,804)	(694,354)	(695,902)	(697,452)	(698,000)	(688,032)
62	TOTAL	(442,284)	(438,414)	(435,355)	(431,428)	(426,555)	(422,303)	(424,853)	(425,506)	(420,837)	(416,921)	(412,317)	(407,546)	(404,703)	(423,771)	(423,771)

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 - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	\$ 721,896	\$ 650,001
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocation	(2)	1,207
5			
6	Balance 12/31/12	721,894	651,208
7	Additions		
8	Retirements		
9	Adjustments - UIF Allocation	(97,342)	(48,957)
10	Adjustments - Rounding	1	
11			
12	Balance 12/31/13	624,553	602,251
13	Additions		
14	Retirements		
15	Adjustments - UIF Allocation	95,899	31,521
16	Adjustments - Rounding	(1)	
17			
18	Balance 12/31/14	720,451	633,772
19	Additions		
20	Retirements		
21	Adjustments - UIF Allocation		
22			
23	Balance 12/31/15	720,451	633,772
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedule: A-12
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: A-1, A-2

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Adjustments	(5) Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	109,941	-	109,941
8				
9	Contributed Lines	173,616	-	173,616
10				
11	Other - Contributed Property/Connection Fees	436,953	(155,602)	281,351
12				
13				
14	Total	720,510	(155,602)	564,908
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	231,126	-	231,126
24				
25	Other - Tap Fees	(59,262)	-	(59,262)
26				
27	Other - Contributed Property/Connection Fees	461,908	-	461,908
28				
29				
30	Total	633,772	-	633,772

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-12

Page 2 of 2

Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
1	WATER														
2	CIAC-WTR RES CAP FEE														
3	CIAC-WTR PLT MOD FEE														
4	SUB-TOTAL PLANT FEES														
5															
6	CIAC-WTR.TRANS & DISTR MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616
7	SUB-TOTAL MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616
8															
9	CIAC-WTR.STRUC & IMPRV SRC SUPPLY & PUMP PLT	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	983	983	983	983	983	983	983	983	983	983	983	983	983	983
11	CIAC-WTR.WELLS & SPRINGS	102,619	102,619	102,619	102,619	102,619	102,619	102,618	102,618	102,618	102,618	102,618	102,618	102,618	102,618
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP														
14	CIAC-WTR.WATER TREATMENT EQPT	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)
15	CIAC-WTR.DIS RESV & STNDPIPES	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712
16	CIAC-WTR.HYDRANTS	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029
17	CIAC- OTHER TANGIBLE PLT WATER	238,524	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375	238,375
18	SUB-TOTAL CONTRIBUTED PROPERTY	437,092	436,943	436,943	436,943	436,943	436,943	436,942	436,942	436,942	436,942	436,942	436,942	436,942	436,953
19															
20	CIAC-WTR.SERVICE LINES	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878
21	CIAC-WTR.METERS	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083
22	CIAC-WTR.METER INSTALLATIONS	761	761	761	761	761	761	761	761	761	761	761	761	761	761
23	CIAC-WATER-TAP	9,690	9,851	9,851	11,051	11,051	11,051	11,051	11,051	11,051	11,051	11,051	11,051	11,118	10,767
24	CIAC-WTR PLT MTR FEE	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452	8,452
25	SUB-TOTAL TAPS & METERS	108,864	109,025	109,025	110,225	110,225	110,225	110,225	110,225	110,225	110,225	110,225	110,225	110,292	109,941
26															
27	TOTAL WATER CIAC	719,572	719,584	719,584	720,784	720,784	720,784	720,783	720,783	720,783	720,783	720,783	720,783	720,850	720,510
28															
29	WASTEWATER														
30	CIAC-SWR RES CAP FEE														
31	CIAC-SWR PLT MOD FEE														
32	SUB-TOTAL PLANT FEES														
33															
34	CIAC-FORCE MAINS	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180
35	CIAC-GRAVITY MAINS	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261
36	CIAC-SWR MANHOLES	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685
37	SUB-TOTAL MAINS	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126
38															
39	CIAC-STRUCT/IMPRV PUMP PLT LS	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331
40	CIAC-STRUCT/IMPRV TREATMENT PLANT														
41	CIAC-STRCT/IMP GEN PLT	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691
42	CIAC-POWER GEN EQUIP PUMP PLT														
43	CIAC-POWER GEN EQUIP TREAT PLT														
44	CIAC- TREAT/DISP EQUIP LAGOON	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371	68,371
45	CIAC- TREAT/DISP EQUIP TRT PLT	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277
46	CIAC- OUTFALL LINES														
47	CIAC - OTHER TANGIBLE PLANT - WASTEWATER	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459	88,459
48	SUB-TOTAL CONTRIBUTED PROPERTY	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129	420,129
49															
50	CIAC-SERVICES TO CUSTOMERS	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736
51	CIAC-SEWER-TAP	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)
52	SUB-TOTAL TAPS	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)	(59,262)
53															
54	CIAC-REUSE SERVICES														
55	CIAC- REUSE RES CAP FEE	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779
56	SUB-TOTAL REUSE RES CAP FEE	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779
57															
58	TOTAL WASTEWATER CIAC	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772	633,772

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 - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11	\$ 492,658	\$ 458,247
2	Additions	18,918	20,527
3	Retirements		
4	Adjustments - UIF Allocation	(1)	2
5			
6	Balance 12/31/12	511,575	478,776
7	Additions	19,608	21,378
8	Retirements		
9	Adjustments - UIF Allocation	(74,068)	(130,062)
10			
11	Balance 12/31/13	457,115	370,092
12	Additions	115,866	(249,759)
13	Retirements		
14	Adjustments - UIF Allocation	(92,167)	270,473
15			
16	Balance 12/31/14	480,814	390,806
17	Additions	30,040	28,998
18	Retirements		
19	Adjustments - UIF Allocation	(162,002)	(3,870)
20			
21	Balance 12/31/15	348,852	415,934
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

Supporting Schedule: A-14

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	47,383		47,383
8				
9	Contributed Lines	58,352		58,352
10				
11	Other - Contributed Property	228,932	(156,827)	72,105
12				
13				
14	Total	334,667	(156,827)	177,840
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-		-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	92,446		92,446
24				
25	Other - Tap Fees	7,766		7,766
26				
27	Other - Contributed Property	295,866		295,866
28				
29				
30	Total	396,078	-	396,078

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 2

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Preparer: Deborah D. Swain

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	WATER														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES														
5															
6	ACC AMORT TRANS & DISTR MAINS	56,329	56,666	57,004	57,341	57,678	58,015	58,352	58,689	59,026	59,363	59,700	60,038	60,375	58,352
7	SUB-TOTAL MAINS	56,329	56,666	57,004	57,341	57,678	58,015	58,352	58,689	59,026	59,363	59,700	60,038	60,375	58,352
8															
9	ACC AMORT-ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
10	ACC AMORT STRUCT & IMPRV SRC	4,475	4,505	4,535	4,565	4,595	4,625	4,655	4,685	4,716	4,746	4,776	4,806	4,836	4,655
11	ACC AMORT STRUCT & IMPRV - WTP	396	399	401	404	406	409	411	414	417	419	422	424	427	411
12	ACC AMORT WELLS & SPRINGS	44,819	45,104	45,389	45,674	45,960	46,245	46,530	46,815	47,100	47,385	47,670	47,955	48,240	46,530
13	ACC AMORT ELECTRIC PUMP EQUIP	26,477	26,657	26,836	27,015	27,194	27,374	27,553	27,732	27,912	28,091	28,270	28,449	28,629	27,553
14	ACC AMORT ELEC PUMP EQP TRANS DIST														-
15	ACC AMORT WATER TREATMENT EQPT	6,100	6,095	6,090	6,085	6,080	6,075	6,070	6,065	6,060	6,055	6,050	6,045	6,040	6,070
16	ACC AMORT DIS RESV & STNDPIPES	6,423	6,469	6,516	6,562	6,609	6,656	6,702	6,749	6,796	6,842	6,889	6,936	6,982	6,702
17	ACC AMORT HYDRANTS	6,628	6,667	6,706	6,744	6,783	6,822	6,861	6,900	6,939	6,978	7,017	7,055	7,094	6,861
18	ACC AMORT OTHER TANG PLT WATER	122,547	123,752	125,030	126,309	127,587	128,866	130,145	131,423	132,702	133,980	135,259	136,537	137,816	130,150
19	SUB-TOTAL CONTRIBUTED PROPERTY	217,865	219,648	221,503	223,358	225,214	227,072	228,927	230,783	232,642	234,496	236,353	238,207	240,064	228,932
20															
21	ACC AMORT SERVICE LINES	17,616	17,724	17,832	17,940	18,048	18,156	18,264	18,372	18,480	18,588	18,696	18,805	18,913	18,264
22	ACC AMORT METERS	23,319	23,477	23,636	23,795	23,953	24,112	24,271	24,429	24,588	24,747	24,906	25,064	25,223	24,271
23	ACC AMORT METER INSTALLATIONS	449	452	455	458	461	464	468	471	474	477	480	483	487	468
24	ACC AMORT WATER CIAC TAP	2,637	2,657	2,678	2,701	2,724	2,747	2,770	2,793	2,816	2,839	2,862	2,885	2,908	2,771
25	ACC AMORT WATER PLT METER FEE-NC	1,503	1,521	1,538	1,556	1,573	1,591	1,609	1,626	1,644	1,661	1,679	1,697	1,714	1,609
26	SUB-TOTAL TAPS & METERS	45,524	45,831	46,139	46,450	46,759	47,070	47,382	47,691	48,002	48,312	48,623	48,934	49,245	47,383
27															
28	TOTAL WATER CIAC AMORTIZATION	319,718	322,145	324,646	327,149	329,651	332,157	334,661	337,163	339,670	342,171	344,676	347,179	349,684	334,667
29															
30	WASTEWATER														
31	ACC AMORT SEWER RES CAP FEE - NC														
32	ACC AMORT SEWER PLT MOD FEE - NC														
33	SUB-TOTAL PLANT FEES														
34															
35	ACC AMORT-SEWER FORCE MAINS	31,257	31,410	31,563	31,716	31,831	31,984	32,137	32,291	32,444	32,597	32,750	32,904	33,057	32,149
36	ACC AMORT-SEWER GRAVITY MAINS	55,982	56,291	56,600	56,909	57,218	57,528	57,837	58,146	58,455	58,764	59,073	59,382	59,692	57,837
37	ACC AMORT-SWR MANHOLES	2,315	2,340	2,364	2,388	2,412	2,436	2,460	2,484	2,509	2,533	2,557	2,581	2,605	2,460
38	SUB-TOTAL MAINS	89,554	90,041	90,527	91,013	91,461	91,948	92,434	92,921	93,408	93,894	94,380	94,867	95,354	92,446
39															
40	ACC AMORT ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
41	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	36,633	36,874	37,116	37,357	37,598	37,839	38,080	38,321	38,562	38,803	39,044	39,285	39,527	38,080
42	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
43	ACC AMORT-STRUCT/IMP GEN PLT	(449)	(173)	103	379	655	931	1,207	1,483	1,759	2,035	2,311	2,587	2,863	1,207
44	ACC AMORT PWR GEN EQP COLL														
45	ACC AMORT PWR GEN EQP TREAT														
46	ACC AMORT- TREAT/DISP EQUIP LAGOON	80,868	81,184	81,501	81,817	82,134	82,450	82,767	83,083	83,400	83,717	84,033	84,350	84,666	82,767
47	ACC AMORT- TREAT/DISP EQUIP TRT PLT	86,332	86,727	87,122	87,517	87,912	88,306	88,701	89,096	89,491	89,886	90,280	90,675	91,070	88,701
48	ACC AMORT- OUTFALL LINE														
49	ACC AMORT- OTHER TANGIBLE PLANT - WASTEWATER	80,166	80,904	81,641	82,378	83,115	83,852	84,589	85,326	86,064	86,801	87,538	88,275	89,012	84,589
50	SUB-TOTAL CONTRIBUTED PROPERTY	283,550	285,516	287,483	289,448	291,414	293,378	295,344	297,309	299,276	301,242	303,206	305,172	307,138	295,344
51															
52	ACC AMORT SEWAGE SERVICE LINES	8,119	8,200	8,280	8,361	8,441	8,522	8,603	8,683	8,764	8,844	8,925	9,005	9,086	8,603
53	ACC AMORT SEWER TAP	363	163	(37)	(237)	(437)	(637)	(837)	(1,037)	(1,237)	(1,437)	(1,637)	(1,837)	(2,037)	(837)
54	SUB-TOTAL TAPS	8,482	8,363	8,243	8,124	8,004	7,885	7,766	7,646	7,527	7,407	7,288	7,168	7,049	7,766
55															
56	ACC AMORT-REUSE SERVICES														
57	ACC AMORT-REUSE TAP														
58	ACC AMORT-REUSE RES CAP	0	87	174	261	348	435	522	609	696	783	870	957	1,044	522
59	SUB-TOTAL REUSE	-	87	174	261	348	435	522	609	696	783	870	957	1,044	522
60															
61	TOTAL WASTEWATER CIAC AMORTIZATION	381,586	384,007	386,427	388,846	391,227	393,646	396,066	398,485	400,907	403,326	405,744	408,164	410,585	396,078

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

Schedule: A-15
Page 1 of 1
Preparer: Deborah D. 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>Line</u>	
<u>No.</u>	
1	AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to
2	3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.
3	
4	The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS,

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 - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/11	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	N/A	N/A
22			
23			
24			
25	TEST YEAR AVERAGE BALANCE		
26			
27	Beginning Balance - December 31, 2010	N/A	N/A
28	January		
29	February		
30	March		
31	April		
32	May		
33	June		
34	July		
35	August		
36	September		
37	October		
38	November		
39	Ending Balance December 31, 2011		
40			
41	Average Test Year Balance - 13 Months	N/A	N/A
42			

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

Schedule: A-17
 Page 1 of 1
 Preparer: Deborah D. 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	13-Month Average
1	Final Rates			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8	Proforma Miscellaneous Deferred Debits ⁽¹⁾	180,000		
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(176,934)
12	Accrued Taxes			(79,890)
13	Accrued Interest			(9,652)
14	Miscellaneous Current and Accrued Liabilities and Credits			0
15				
16	Equals working capital (Balance Sheet Approach)			\$ 277,911
17				
18	Allocation to Water & Sewer ⁽²⁾	\$ 262,498	\$ 35,799	
19				
20	⁽¹⁾ Decommissioning of Summertree Wells and Plants (Proforma) \$200,000 over 10 years minus 1 year			
21				
22	⁽⁴⁾ Allocation Methodology based on number of ERCs at the end of the test year:			Allocated
		12/31/15 ERCs	% of Total	Working Capital
23	Marion County - Water	548.8	5.677%	\$ 15,778
24	Marion County - Wastewater	76.4	0.790%	\$ 2,196
25	Orange County - Water	310.5	3.212%	\$ 8,927
26	Pasco County - Water	2,869.5	29.685%	\$ 82,498
27	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
28	Pinellas County - Water	430.1	4.449%	\$ 12,365
29	Seminole County - Water	2,711.5	28.050%	\$ 77,955
30	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
31	TOTAL UIF	9,666.5	100%	277,911

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 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 1 of 2
 Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	GROSS UTILITY PLANT	16,029,690	0	16,029,690	17,073,831	0	17,073,831	16,525,450	0	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	NET UTILITY PLANT	12,704,391	0	12,704,391	13,280,655	0	13,280,655	12,955,317	0	12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable			0	0		0	0		0
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.			0	0		0	0		0
14	Accts. Rec'b - Other			0	0		0	0		0
15	Accrued Interest Rec'b			0	0		0	0		0
16	Allowance for Bad Debts			0	0		0	0		0
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	TOTAL CURRENT ASSETS	5,864,239	0	5,864,239	5,633,787	0	5,633,787	5,843,814	0	5,843,814
21										
22	Net nonutility property									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	TOTAL OTHER ASSETS	420,025	0	420,025	322,533	0	322,533	370,261	0	370,261
31										
32	TOTAL ASSETS	18,988,655	0	18,988,655	19,236,975	0	19,236,975	19,169,391	0	19,169,391

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 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 D. Swain

Line No.	(1) ASSETS	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	GROSS UTILITY PLANT	16,029,690	16,134,556	16,198,472	16,339,962	16,367,856	16,406,086	16,468,260	16,521,989	16,568,162	16,745,184	16,960,678	17,016,133	17,073,831	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	NET UTILITY PLANT	12,704,391	12,758,481	12,783,690	12,874,538	12,855,702	12,853,891	12,874,994	12,930,589	12,930,253	13,067,479	13,248,010	13,256,450	13,280,655	12,955,317
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	TOTAL CURRENT ASSETS	5,864,239	5,813,337	5,858,314	5,761,756	5,870,045	5,969,525	5,980,767	5,901,175	5,988,151	5,832,587	5,866,117	5,629,777	5,633,787	5,843,814
21															
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														0
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														0
29															
30	TOTAL OTHER ASSETS	420,025	411,805	401,429	391,054	384,879	374,363	372,188	365,724	355,117	348,653	338,089	327,527	322,533	370,261
31															
32	TOTAL ASSETS	18,988,655	18,983,623	19,043,433	19,027,348	19,110,626	19,197,779	19,227,949	19,197,488	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 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 1 of 2
 Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments (1)	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments (1)	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments (1)	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued						0	0		0
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital						0	0		0
7	TOTAL EQUITY CAPITAL	8,678,237	152,538	8,830,775	8,869,285	152,534	9,021,819	8,852,931	156,721	9,009,652
9	Bonds						0	0		0
10	Reacquired Bonds						0	0		0
11	Advances From Associated Companies						0	0		0
12	Other Long-Term Debt						0	0		0
14	TOTAL LONG-TERM DEBT	0			0	0	0	0	0	0
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable			0			0	0		0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt			0			0	0		0
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends						0	0		0
24	Misc. Current and Accrued Liabilities & Credits	0			0	0	0	0		0
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231		7,719,231	7,772,304	0	7,772,304	7,774,978	0	7,774,978
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges			0			0	0		0
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves						0	0		0
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731		78,731	76,375	0	76,375	77,553	0	77,553
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37				0			0	0		0
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
40	Total Equity Capital and Liabilities	\$ 18,988,655	\$ -	\$ 18,988,655	\$ 19,236,975	\$ -	\$ 19,236,975	\$ 19,169,391	\$ -	\$ 19,169,391

Note:

(1) To remove Deferred Taxes due to NOLs

(152,538)

(152,534)

\$ (156,721)

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-W5
 Schedule Year Ended: December 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 D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														0
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														0
6															
7	TOTAL EQUITY CAPITAL	8,678,237	8,738,678	8,734,850	8,710,032	8,770,914	8,875,896	8,885,696	8,922,829	8,986,569	8,921,503	8,974,014	9,019,602	8,869,285	8,852,931
8															
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														0
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														0
24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231	7,667,260	7,721,148	7,742,347	7,778,295	7,773,866	7,807,858	7,753,934	7,779,887	7,833,929	7,998,215	7,726,451	7,772,304	7,774,978
27															
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														0
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														0
32															
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731	78,535	78,339	78,142	77,946	77,750	77,553	77,357	77,161	76,964	76,768	76,572	76,375	77,553
34															
35	Contributions In Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
37															
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
39															
40	Total Equity Capital and Liabilities	18,988,655	18,983,623	19,043,434	19,027,348	19,110,627	19,197,779	19,227,949	19,197,489	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [] Final [X]

Historic [X] or Projected []

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	910,704	(7,872)	902,832	329,885	(A) 1,232,717	B-4, B-3
2							
3	Operation & Maintenance	595,947	(89,280)	506,667		(B) 506,667	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	195,706	(67,365)	128,341		(C) 128,341	B-13, B-3
6							
7	Amortization	-		-	-	(D) -	
8							
9	Taxes Other Than Income	148,471	(30,856)	117,615	14,845	(E) 132,460	B-15, B-3
10							
11	Provision for Income Taxes	360	(360)		125,804	(F) 125,804	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	940,484	(187,861)	752,623	140,649	893,272	
14							
15	NET OPERATING INCOME	(29,780)	179,989	150,209	189,236	339,445	
16							
17							
18	RATE BASE	2,878,665	1,647,093	4,525,758		4,525,758	
19							
20							
21	RATE OF RETURN	--	%	3.32	%	7.50	%

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	511,442	(2,704)	508,738	152,640	(A) 661,378	B-4, B-3
2							
3	Operation & Maintenance	236,929	182,682	419,611		(B) 419,611	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	25,819	25,930	51,748		(C) 51,748	B-14, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	-	48,891	48,891	6,869	(E) 55,760	B-15, B-3
10							
11	Provision for Income Taxes	156	(156)		36,308	(F) 36,308	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	262,904	257,346	520,250	43,177	563,427	
14							
15	NET OPERATING INCOME	248,537	(260,050)	(11,512)	109,463	97,951	
16							
17							
18	RATE BASE	1,300,416	5,602	1,306,018		1,306,018	
19							
20							
21	RATE OF RETURN	19.11 %		--	%	7.50 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pasco County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 3
 Docket No.: 160101-W5
 Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4 prior to adjustments	910,704	511,442
6	(a) To remove Accrued Revenues per B4	(14,831)	(9,175)
7	(b) To reclass Connection Meter Fee to CIAC	(1,225)	-
8	(c) To allocate NSF Fees based on ERCs	(212)	212
9	(d) To remove fees for prior period	(33)	
10	Adjustment to Test Year Revenues	(16,301)	(8,963)
11			
12	Test Year Adjusted Revenues prior to Annualizing Revenues	894,403	502,479
13			
14	(2) Annualized Revenue		
15	To calculate test year revenues based on current rates		
16	Annualized water/sewer revenues per Schedule E-2	902,832	508,738
17	Test Year Adjusted Revenues per above	894,403	502,479
18	Adjustment required to annualize revenues	8,429	6,259
19			
20	<u>Pro-Forma Adjustments</u>		
21	(3) <u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	329,885	152,640
23			
24	Total Adjustments to Revenues	322,013	149,936
25	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
26	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
27	Column (3) for detail accounts and amounts	(157,114)	157,114
28	Total Allocation to Wastewater	(157,114)	157,114
29			
30	(2) 618/718 Chemicals		
31	To allocate chemical expense based on usage		
32	To remove G/L charges for invoice incorrectly charged to chemicals	(1,242)	
33			
34			
35	Total Test Year Adjustments to O&M	(158,355)	157,114
36	<u>Pro-Forma Adjustments</u>		
37	(3) 710 Increase in Purchased Sewer expense by Pasco County, Summertree & Orangewood		
38	710 - Purchased Sewage Treatment Expense Adjustment		4,273
39			
40	(4) To adjust for pay increase		
41	(a) To adjust Salary & Benefits for addition of 5 FTE		
42	601/701 Salary & Wages	5,633	2,444
43	604/704 Employee Pensions & Benefits	1,886	818
44	(b) To annualize 2015 Salary & Benefits		
45	601/701 Salary & Wages	6,664	2,892
46	603/703 Salaries & Wages - Officers, Etc.	339	147
47	604/704 Employee Pensions & Benefits	2,424	1,052
48	Adjustments for Payroll Related Increases - Pro Forma Adjustment	16,946	7,353
49			
50	(5) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	367	159
51			
52	(6) Amortization of Deferred Costs		
53	(a) Amortization of rate case expense per Schedule B-10		
54	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	31,763	13,783
55			
56	(7) 675 To amortize cost associated with the decommissioning of the Summertree Wells and Plants	20,000	
57			
58	Total Pro Forma Adjustments to O&M	69,075	25,568
59			
60	Total Adjustments to O&M Expenses	(89,280)	182,682

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pasco County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []
 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.

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

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense:		
2	(1) To allocate common general depreciation expense from water to wastewater	(26,874)	26,874
3	(See Schedules B13 & B14, column (3) for account breakdown)		
4			
5	(2) (a) To restate Project Pheonix depreciation Expense	(5,779)	(2,508)
6			
7	(b) To adjust depreciation expense for T&D Main booked to Orange County incorrectly	6,900	
8			
9	Total Test Year Adjustments to Depreciation Expense	(25,753)	24,366
10			
11	Pro-Forma Adjustments		
12	(3) To annualize depreciation expense for assets placed in service during the test year	1,159	
13			
14	(4) To add Depreciation Expense for Pro Forma Plant Additions & reduce the expense for Retirements		
15	(a) To calculate adjustments to accumulated depreciation for pro forma additions		
16	331.4 Water Main Replacements	34,950	
17	340.5 GIS Mapping System	1,877	815
18	341.5 Vehicle Allocation - Kodiak	360	156
19	341.5 Vehicle Allocation - Vehicle Replacement	5,460	2,370
20			
21	(b) To calculate adjustments to depreciation expense for pro forma retirements		
22	331.4 Water Main Replacements	(26,213)	
23	341.5 Vehicle Allocation - Vehicle Replacement	(4,095)	(1,777)
24	Total Adjustment to Depreciation Expense for Plant Additions/Retirements	12,339	1,564
25			
26	(c) To adjust depreciation expense for Summertree Decommissioning Wells and Plants		
27	304.2 Structure & Improvements	(3,374)	
28	307.2 Wells	(12,453)	
29	309.2 Supply Mains	(11,854)	
30	310.2 Generators	(66)	
31	304.3 Structures & Improvements	(13,667)	
32	311.3 Pumping Equipment - WTP	(9,300)	
33	320.3 Water Treatment Equipment	(10,301)	
34		(61,015)	-
35	(d) To adjust amortization expense for Summertree Decommissioning Wells and Plants		
36	CIAC-Struct & Imprv Src S	361	
37	CIAC-Struct & Imprv Wtp	31	
38	CIAC-Wells & Springs	3,421	
39	CIAC-Elec Pump Eqp Src Pu	2,152	
40	CIAC-Water Treatment Eqpt	(60)	
41		5,905	-
42			
43	Total Pro Forma Adjustments	(41,612)	1,564
44			
45	Total Adjustments to Depreciation Expenses	(67,365)	25,930
46			
47	(E) Taxes Other Than Income (TOTI)		
48	Test Year Adjustments		
49	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(148,471)	
50			
51			
52	(2) Payroll Taxes		
53	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	15,366	6,668
54			
55	(3) Personal Property Tax		
56	(a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Book	32,329	16,898

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Pasco County
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] or Projected []
 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.

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

Line No.	Description	Water	Wastewater
1	(4) Real Estate Tax		
2	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,183	1,192
3	(b) Allocation of allocated taxes per books based on ERCs	807	350
4			
5	Total Real Estate Tax Adjustment	1,990	1,542
6			
7	(5) General & Other Taxes		
8	(a) Allocation of Other Tax per books and General Tax from Allocations Ledger	92	40
9			
10	(6) Regulatory Assessment Fees (RAF)		
11	(a) Calculate RAFs based on Adjusted Test Year Revenues		
12	Test Year Adjusted Revenues	894,403	502,479
13	(b) Calculate RAFs for Annualized Revenues		
14	Annualized Revenues Adjustment	8,429	6,259
15	Total Test Year Adjusted Revenues	902,832	508,738
16	RAF Rate	4.5%	4.5%
17	Adjusted Test Year RAF	40,627	22,893
18			
19	Total Test Year Adjustments to TOTI	(58,067)	48,041
20			
21	<u>Pro Forma Adjustments</u>		
22	(7) Payroll Taxes		
23	(a) Adjust Payroll Taxes based on annualized 2015 salary	536	232
24	(b) Adjust Payroll Taxes for additional 5 FTE	407	221
25	Total Payroll Tax Adjustment	943	453
26			
27	(8) Total Net Plant Additions	1,535,918	23,170
28	Millage rate	17.1026	17.1026
29	Increase in ad valorem taxes for Pro Forma Plant Additions	26,268	396
30			
31	(9) Regulatory Assessment Fees (RAF)		
32	(a) Calculate RAFs on Additional Revenues Requested		
33	Additional Revenues Requested	329,885	152,640
34	RAF Rate	4.5%	4.5%
35	Pro Forma Adjustment to RAF	14,845	6,869
36			
37	Total Pro Forma Adjustments to TOTI	42,056	7,719
38			
39	Total Adjustments to TOTI	(16,011)	55,760
40	(F) <u>Provision for Income Taxes</u>		
41	(1) Adjusted taxes prior to revenue increase	(360)	(156)
42			
43	(2) To calculate additional taxes due to requested revenue adjustments	125,804	36,308
44			
45	Total Adjustments to Provision for Income Taxes	125,444	36,152

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description		Total Water	Account No. and Description		Total Wastewater
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	822,328	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	56,902	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		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	485,788
8	462.2	Private Fire Protection		522.2	Measured - Commercial	14,525
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	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13		Accrued Water Revenues	14,831	524	Revenues from Other Systems	
14				525	Interdepartmental Sales	
15					Accrued Sewer Revenues	9,175
16	TOTAL WATER SALES		894,061	TOTAL SEWER SALES		509,488
17						
18	OTHER WATER REVENUES			OTHER SEWER REVENUES		
19	470	Forfeited Discounts	-	530	Guaranteed Revenues	
20	471	Misc. Service Revenues	725	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	15,918	535	Interdepartmental Rents	
24				536	Other Sewer Revenues	1,954
25				541	Measured Re-Use Revenues	
26						
27	TOTAL OTHER WATER REVENUES		16,643	TOTAL OTHER SEWER REVENUES		1,954
28						
29	TOTAL WATER OPERATING REVENUES		910,704	TOTAL SEWER OPERATING REVENUES		511,442

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []

Schedule: B-5
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

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.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	B3 - (B)[(2)- (6)]	
1	601 Salaries & Wages - Employees	254,808	(77,111)	12,297	189,994
2	603 Salaries & Wages - Officers, Etc.	12,954	(3,920)	339	9,373
3	604 Employee Pensions & Benefits	92,702	(28,054)	4,310	68,958
4	610 Purchased Water	-			-
5	615 Purchased Power	23,839			23,839
6	616 Fuel for Power Purchased	-			-
7	618 Chemicals	14,950		(1,242)	13,708
8	620 Materials & Supplies	21,902	(4,510)		17,392
9	631 Contractual Services - Engr.	88	(27)		61
10	632 Contractual Services - Acct.	10,996	(3,328)		7,669
11	633 Contractual Services - Legal	248	(75)		173
12	634 Contractual Services - Mgmt. Fees	-			-
13	635 Contractual Services - Testing	11,383			11,383
14	636 Contractual Services - Other	23,362	(7,070)		16,292
15	641 Rental of Building/Real Prop.	353	(107)		246
16	642 Rental of Equipment	53	(16)		37
17	650 Transportation Expenses	17,521	(5,302)	367	12,586
18	656 Insurance - Vehicle	-			-
19	657 Insurance - General Liability	33,358	(10,095)		23,263
20	658 Insurance - Workman's Comp.	-			-
21	659 Insurance - Other	7,304	(2,210)		5,094
22	660 Advertising Expense	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-		31,763	31,763
24	667 Reg. Comm. Exp. - Other	298	(90)		208
25	670 Bad Debt Expense	12,071	(3,653)		8,418
26	675 Miscellaneous Expenses	57,757	(11,547)	20,000	66,210
27					
28	TOTAL	595,947	(157,114)	67,834	506,667

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 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.

Schedule: B-5
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	21,998	19,233	17,251	21,534	20,057	22,950	21,870	19,977	19,710	21,237	22,541	26,450	254,808
2	603 Salaries & Wages - Officers, Etc.	1,026	1,047	1,009	1,048	1,033	1,034	1,323	794	1,008	1,029	2,516	88	12,954
3	604 Employee Pensions & Benefits	10,651	7,671	6,482	5,855	6,613	9,232	6,983	7,929	5,376	7,688	7,964	10,258	92,702
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	1,485	2,973	2,158	2,006	1,912	1,803	2,002	2,002	2,070	1,854	1,761	1,815	23,839
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	1,609	1,519	689	1,105	1,104	1,888	988	995	812	592	2,166	1,485	14,950
8	620 Materials & Supplies	2,634	1,309	1,119	1,695	1,450	2,078	1,962	2,474	1,970	2,140	1,796	1,276	21,902
9	631 Contractual Services - Engr.	-	-	-	-	-	88	-	185	(185)	-	-	-	88
10	632 Contractual Services - Acct.	816	824	867	808	809	809	957	947	947	947	1,127	1,128	10,996
11	633 Contractual Services - Legal	-	9	360	-	108	-	-	(380)	-	33	-	119	248
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	32	915	3,527	163	835	287	899	413	1,128	1,165	1,154	866	11,383
14	636 Contractual Services - Other	1,927	1,319	2,052	2,179	1,670	1,873	2,331	1,821	1,745	2,236	1,864	2,344	23,362
15	641 Rental of Building/Real Prop.	26	26	26	26	27	27	28	28	28	28	28	56	353
16	642 Rental of Equipment	-	-	35	-	-	-	-	-	-	-	-	18	53
17	650 Transportation Expenses	1,182	1,279	1,294	1,693	1,856	1,574	1,559	1,460	1,320	1,581	1,411	1,313	17,521
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	2,814	2,460	2,772	2,819	2,777	2,782	2,770	2,771	2,742	2,926	2,865	2,862	33,358
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	92	167	92	345	406	797	957	218	776	1,418	2,431	(394)	7,304
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(352)	(7)	21	-	62	64	22	21	-	245	7	215	298
25	670 Bad Debt Expense	1,102	614	597	1,278	410	956	1,442	695	1,238	1,236	629	1,873	12,071
26	675 Miscellaneous Expenses	3,635	5,113	5,479	8,975	3,807	(3,757)	6,550	5,436	4,120	6,265	4,490	7,644	57,757
27														
28	TOTAL	50,679	46,470	45,830	51,530	44,933	44,483	52,643	47,795	44,804	52,618	54,749	59,414	595,947

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: B-6

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected []

Recap Schedules: B-2

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.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(6) Adjusted Total
			B3 - (B){1}	B3 - (B){2} - (6)	
1	701 Salaries & Wages - Employees	-	77,111	5,336	82,446
2	703 Salaries & Wages - Officers, Etc.	-	3,920	147	4,067
3	704 Employee Pensions & Benefits	-	28,054	1,870	29,924
4	710 Purchased Sewage Treatment	213,646		4,273	217,919
5	711 Sludge Removal Expense	419			419
6	715 Purchased Power	6,548	-		6,548
7	716 Fuel for Power Purchased	-	-		-
8	718 Chemicals	-	-		-
9	720 Materials & Supplies	133	4,510		4,642
10	731 Contractual Services - Engr.	-	27		27
11	732 Contractual Services - Acct.	-	3,328		3,328
12	733 Contractual Services - Legal	-	75		75
13	734 Contractual Services - Mgmt. Fees	-	-		-
14	735 Contractual Services - Testing	(0)	-		(0)
15	736 Contractual Services - Other	-	7,070		7,070
16	741 Rental of Building/Real Prop.	-	107		107
17	742 Rental of Equipment	-	16		16
18	750 Transportation Expenses	-	5,302	159	5,461
19	756 Insurance - Vehicle	-	-		-
20	757 Insurance - General Liability	-	10,095		10,095
21	758 Insurance - Workman's Comp.	-	-		-
22	759 Insurance - Other	-	2,210		2,210
23	760 Advertising Expense	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	13,783	13,783
25	767 Reg. Comm. Exp. - Other	-	90		90
26	770 Bad Debt Expense	-	3,653		3,653
27	775 Miscellaneous Expenses	16,184	11,547		27,731
28					
29	TOTAL	236,929	157,114	25,568	419,611

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco Count

Schedule: B-6

Docket No.: 160101-WS

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.

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	17,788	31,743	21,186	11,100	16,092	9,596	13,800	8,566	42,743	5,580	14,757	20,695	213,646
5	711 Sludge Removal Expense	159	(160)	-	-	-	-	-	-	-	420	-	-	419
6	715 Purchased Power	588	336	821	530	503	477	393	857	450	490	539	565	6,548
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	25	-	-	108	-	-	-	133
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	119	(120)	-	-	-	-	-	-	-	-	-	-	(0)
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	1,604	2,182	1,198	1,418	515	2,137	1,449	994	959	310	1,437	1,982	16,184
28														
29	TOTAL	20,258	33,981	23,204	13,047	17,109	12,233	15,641	10,417	44,262	6,800	16,734	23,242	236,929

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015

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.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/2015	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	191,121	254,808	(64,814)	189,994	(1,127)	(0.59) %	Under benchmark
2	603 Salaries & Wages - Officers, Etc.	25,434	12,954	(3,582)	9,373	(16,061)	(63.15) %	Under benchmark
3	604 Employee Pensions & Benefits	43,106	92,702	(23,743)	68,958	25,852	59.97 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	20,645	23,839	-	23,839	3,194	15.47 %	Increase in kwh purchased in the 2015TY and a change in the unit price.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	11,248	14,950	(1,242)	13,708	2,460	21.87 %	Increase in the volume of chlorine used in the TY vs. the previous TY.
8	620 Materials & Supplies	16,779	21,902	(4,510)	17,392	613	3.65 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	-	88	(27)	61	61	100.00 %	De minimus amount
10	632 Contractual Services - Acct.	3,918	10,996	(3,328)	7,669	3,751	95.73 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	150	248	(75)	173	23	15.48 %	De minimus amount
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	17,371	11,383	-	11,383	(5,988)	(34.47) %	Under benchmark
14	636 Contractual Services - Other	17,949	23,362	(7,070)	16,292	(1,657)	(9.23) %	Under benchmark
15	641 Rental of Building/Real Prop.	320	353	(107)	246	(74)	(22.98) %	Under benchmark
16	642 Rental of Equipment	22	53	(16)	37	15	68.45 %	De minimus amount
17	650 Transportation Expenses	20,383	17,521	(4,936)	12,586	(7,797)	(38.25) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	99,358	(10,095)	23,263	23,263	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.	(848)	-	-	-	-	-	
21	659 Insurance - Other	24,339	7,304	(2,210)	5,094	(19,245)	(79.07) %	Under benchmark
22	660 Advertising Expense	58	-	-	-	(58)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	59,698	-	31,763	31,763	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	177	298	(90)	208	31	17.42 %	De minimus amount
25	670 Bad Debt Expense	14,894	12,071	(3,653)	8,418	(6,476)	(43.48) %	Under benchmark
26	675 Miscellaneous Expenses	40,991	57,757	8,453	66,210	25,219	61.52 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	TOTAL	507,755	595,947	(89,280)	506,667	25,999	5.80 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(59,698)	-	(31,763)	(31,763)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	448,057	595,947	(121,043)	474,904	25,999	5.80 %	
32	Total Customers (ERC's)	2,883.0			2,869.5	(14)	(0.47) %	
33								
34	Consumer Price Index - U*	224.939			237.017	12.078	5.37 %	
35								
36	Benchmark Index: Increase in Customer ERC's					0.9953		
37	Increase in CPI					1.0537		
38								
39						1.0487		
40								

41 * Previous test year utilized Dec CPI - U. For comparison purposes this has been changed to Annual CPI - U.

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2011	(3) Current TY 12/31/2015	(4) TY Adj.'s per B-6	(5) Adjusted TY 12/31/2015	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	75,374	-	82,446	82,446	7,072	9.38 %	De minimus amount
2	703 Salaries & Wages - Officers, Etc.	10,031	-	4,067	4,067	(5,964)	(59.45) %	Under benchmark
3	704 Employee Pensions & Benefits	17,001	-	29,924	29,924	12,923	76.01 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	143,773	213,646	4,273	217,919	74,146	51.57 %	Increase in bulk sewer volume.
5	711 Sludge Removal Expense	-	419	-	419	419	100.00 %	De minimus amount, this is expense associated with clean lift station wet wells.
6	715 Purchased Power	5,545	6,548	-	6,548	1,003	18.08 %	Increase in the kwh purchased and used at lift stations.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	-	-	-	-	-	-	
9	720 Materials & Supplies	4,299	133	4,510	4,642	343	7.99 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	5	-	27	27	22	431.34 %	De minimus amount
11	732 Contractual Services - Acct.	1,546	-	3,328	3,328	1,782	115.25 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	60	-	75	75	15	25.28 %	De minimus amount
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	(0)	-	(0)	-	-	De minimus amount
15	736 Contractual Services - Other	7,079	-	7,070	7,070	(9)	(0.13) %	Under benchmark
16	741 Rental of Building/Real Prop.	126	-	107	107	(19)	(15.12) %	Under benchmark
17	742 Rental of Equipment	9	-	16	16	7	78.68 %	De minimus amount
18	750 Transportation Expenses	8,039	-	5,461	5,461	(2,578)	(32.06) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	10,095	10,095	10,095	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	(335)	-	-	-	-	-	
22	759 Insurance - Other	9,599	-	2,210	2,210	(7,389)	(76.97) %	Under benchmark
23	760 Advertising Expense	22	-	-	-	(22)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	23,581	-	13,783	13,783	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	69	-	90	90	21	30.71 %	De minimus amount
26	770 Bad Debt Expense	-	-	3,653	3,653	3,653	100.00 %	De minimus amount
27	775 Miscellaneous Expenses	19,486	16,184	11,547	27,731	8,245	42.31 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	TOTAL	\$ 325,309	\$ 236,929	\$ 182,682	\$ 419,611	\$ 103,765	34.39 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(23,581)	-	(13,783)	(13,783)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	301,728	236,929	168,899	405,828	103,765	34.39 %	
34	Total Customers (ERC's)	1,137.0			1,245.2	108	9.52 %	
35								
36	Consumer Price Index - U*	224.939			237.017	12.078	5.37 %	
37								
38	Benchmark Index: Increase in Customer ERC's					1.0952		
39	Increase in CPI					1.0537		
40								
41						1.1540		
42	* Previous test year utilized Dec CPI - U. For comparison purposes this has been changed to Annual CPI -U.							

Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

Schedule: B-10
 Page 1 of 1

Preparer: Deborah D. Swain

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through
 17 [] PAA
 18 [X] Commission Hearing

19
 20 Amortization Period 4 Years
 21 Explanation if different from Section 367.0816, Florida

22	(A)	(B)	(C)
	Water	Wastewater	Total
23 Amortization of Rate Case Expense:			
24 Prior Unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current rate case expense	132,281	53,835	186,116
27 Total Projected Rate Case Expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 Annual Amortization - Pasco County	<u>\$ 31,763</u>	<u>\$ 13,783</u>	<u>\$ 45,546</u>

31

32 Method of allocation between UIF systems (based on ERC count 12/31/15):

33 Total Customers - UIF	6,870.40	2,796.10	9,666.50
34 Total Customers - County	2,869.5	1,245.2	4,114.7
35 Percentage of Customers	41.77%	44.53%	42.57%

36

37 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):

38 Total Customer - County	2,869.5	1,245.2	4,114.7
39 Percentage of Customers	69.74%	30.26%	100.00%

40
 41 *Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

42

County	Water	Wastewater	Total ERCs
43 Marion	548.8	76.4	625.2
44 Orange	310.5	-	310.5
45 Pasco	2,869.5	1,245.2	4,114.7
46 Pinellas	430.1	-	430.1
47 Seminole	2,711.5	1,474.5	4,186.0
48 TOTAL	6,870.4	2,796.1	9,666.5

49

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-W5

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County

Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.76% Water	30.24% Sewer
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.52%	98.48%	100.00%	ERC	\$4,717	305,818	\$310,535	3,290	1,426
3	408	Taxes Other than Income	1.51%	98.49%	100.00%	ERC	\$748	48,702	\$49,450	522	226
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.51%	98.49%	100.00%	ERC	(\$63)	(4,092)	(\$4,155)	(44)	(19)
8	601/701/603/703	Salaries	1.51%	98.49%	100.00%	ERC	\$5,346	347,997	\$353,343	3,729	1,617
9	604/704	Employee Benefits	1.51%	98.49%	100.00%	ERC	\$10,651	693,295	\$703,946	7,430	3,221
10	620/720	Materials and Supplies	1.51%	98.49%	100.00%	ERC	\$1,347	87,691	\$89,038	940	407
11	632/732	Contractual Services - Accounting	1.51%	98.49%	100.00%	ERC	\$816	53,101	\$53,917	569	247
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.51%	98.49%	100.00%	ERC	\$1,280	83,305	\$84,584	893	387
14	641	Rent Expense	1.51%	98.49%	100.00%	ERC	\$26	1,678	\$1,704	18	8
15	650/750	Transportation Expenses	1.51%	98.49%	100.00%	ERC	\$16	1,044	\$1,060	11	5
16	657	Insurance - General Liability	1.51%	98.49%	100.00%	ERC	\$2,814	183,146	\$185,960	1,963	851
17	659/759	Other Insurance	1.51%	98.49%	100.00%	ERC	\$92	6,008	\$6,101	64	28
18	670/770	Bad Debt Expense	1.51%	98.49%	100.00%	ERC	\$15	1,002	\$1,017	11	5
19	675/775	Miscellaneous Expenses	1.51%	98.49%	100.00%	ERC	\$1,749	113,828	\$115,577	1,220	529
							<u>\$29,554</u>	<u>\$1,922,523</u>	<u>\$1,952,077</u>	<u>20,616</u>	<u>8,938</u>
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$2,422	\$33,853	\$36,275	1,689	732
25	408	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	\$2,255	\$32,918	\$35,173	1,573	682
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.48%	93.52%	100.00%	ERC	\$2,974	\$42,906	\$45,880	2,075	899
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.40%	93.60%	100.00%	ERC	\$15	\$226	\$242	11	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	3.98%	96.02%	100.00%	ERC	\$119	\$2,881	\$3,000	83	36
35	636/736	Contractual Services - Other	4.05%	95.95%	100.00%	ERC	\$166	\$3,949	\$4,115	116	50
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.40%	93.60%	100.00%	ERC	\$1,166	\$17,055	\$18,222	814	353
38	667/767	Reg. Commission Exp. - Other	6.40%	93.60%	100.00%	ERC	(\$352)	(\$5,143)	(\$5,495)	(245)	(106)
39	675/775	Miscellaneous Expenses	6.40%	93.60%	100.00%	ERC	\$562	\$8,216	\$8,777	392	170
							<u>\$ 9,329</u>	<u>\$ 136,864</u>	<u>\$146,193</u>	<u>6,507</u>	<u>2,821</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pasco County
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,719	309,151	\$313,870	3,285	1,434
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$727	47,836	\$48,563	506	221
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	\$34	2,265	\$2,300	24	10
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,105	335,806	\$340,910	3,553	1,551
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$7,671	504,623	\$512,294	5,340	2,331
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$894	58,825	\$59,719	622	272
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$824	54,204	\$55,028	574	250
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,239	81,484	\$82,722	862	376
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,678	\$1,704	18	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$4	253	\$257	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,460	161,807	\$164,266	1,712	747
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$167	10,985	\$11,152	116	51
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	(\$13)	(840)	(\$852)	(9)	(4)
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,026	133,282	\$135,308	1,410	616
20							<u>\$25,881</u>	<u>\$1,701,358</u>	<u>\$1,727,240</u>	<u>18,016</u>	<u>7,865</u>
21											
<u>Water Service Corp. Allocated State Expenses</u>											
24	403	Depreciation Expenses	6.87%	93.13%	100.00%	ERC	\$1,421	\$19,264	\$20,685	989	432
25	408	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	\$1,602	\$23,399	\$25,001	1,115	487
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.51%	93.49%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.47%	93.53%	100.00%	ERC	\$3,074	\$44,437	\$47,511	2,140	934
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.39%	93.61%	100.00%	ERC	\$53	\$772	\$824	37	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.47%	93.53%	100.00%	ERC	\$9	\$131	\$140	6	3
34	635	Testing Expense	3.99%	96.01%	100.00%	ERC	(\$120)	(\$2,880)	(\$3,000)	(83)	(36)
35	636/736	Contractual Services - Other	3.85%	96.15%	100.00%	ERC	(\$145)	(\$3,625)	(\$3,770)	(101)	(44)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.39%	93.61%	100.00%	ERC	\$1,275	\$18,680	\$19,954	887	387
38	667/767	Reg. Commission Exp. - Other	6.38%	93.62%	100.00%	ERC	(\$7)	(\$98)	(\$105)	(5)	(2)
39	675/775	Miscellaneous Expenses	6.44%	93.56%	100.00%	ERC	\$541	\$7,863	\$8,405	377	164
40							<u>\$ 7,704</u>	<u>\$ 107,947</u>	<u>\$115,651</u>	<u>5,362</u>	<u>2,341</u>
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending March 31, 2015			Amounts Allocated		
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	69.63% Water	30.37% Sewer	
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,749	310,994	\$315,743	3,307	1,442	
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$619	40,735	\$41,354	431	188	
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Interest During Construction	1.46%	98.54%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)	
7	427	Interest Expense	-4343.51%	4443.51%	100.00%	ERC	\$1,302	(1,332)	(\$30)	906	395	
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,462	359,165	\$364,627	3,803	1,659	
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,471	425,542	\$432,013	4,506	1,965	
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,086	71,447	\$72,533	757	330	
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$867	57,012	\$57,879	604	263	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,825	120,014	\$121,839	1,271	554	
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,729	\$1,755	18	8	
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$3	205	\$208	2	1	
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,772	182,287	\$185,059	1,930	842	
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$92	6,017	\$6,109	64	28	
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$34	2,249	\$2,284	24	10	
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$3,141	206,580	\$209,722	2,187	954	
20							<u>\$28,449</u>	<u>\$1,782,643</u>	<u>\$1,811,093</u>	<u>19,810</u>	<u>8,639</u>	
21												
22		<u>Water Service Corp. Allocated State Expenses</u>										
23												
24	403	Depreciation Expenses	6.46%	93.54%	100.00%	ERC	\$7,439	\$107,660	\$115,099	5,180	2,259	
25	408	Taxes Other than Income	6.39%	93.61%	100.00%	ERC	\$1,446	\$21,180	\$22,626	1,007	439	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	6.46%	93.54%	100.00%	ERC	\$3,353	\$48,554	\$51,907	2,335	1,018	
30	604/704	Employee Benefits	6.38%	93.62%	100.00%	ERC	\$11	\$154	\$165	7	3	
31	620/720	Materials and Supplies	6.38%	93.62%	100.00%	ERC	\$27	\$391	\$418	19	8	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	6.38%	93.62%	100.00%	ERC	\$200	\$2,940	\$3,140	139	61	
36	642/742	Rental of Equipment	6.38%	93.62%	100.00%	ERC	\$35	\$520	\$556	25	11	
37	650/750	Transportation Expense	6.38%	93.62%	100.00%	ERC	\$1,291	\$18,950	\$20,241	899	392	
38	667/767	Reg. Commission Exp. - Other	6.38%	93.62%	100.00%	ERC	\$21	\$309	\$331	15	6	
39	675/775	Miscellaneous Expenses	6.38%	93.62%	100.00%	ERC	\$595	\$8,736	\$9,331	414	181	
40							<u>\$ 14,418</u>	<u>\$ 209,400</u>	<u>\$223,818</u>	<u>10,039</u>	<u>4,378</u>	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43												
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-	
45							<u>\$ -</u>	<u>\$ 2,939,877</u>	<u>\$2,939,877</u>	<u>-</u>	<u>-</u>	

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.62% Water	30.38% Sewer
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$5,267	344,753	\$350,020	3,666	1,600
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$547	35,952	\$36,500	381	166
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$12)	(779)	(\$791)	(8)	(4)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	\$21	1,353	\$1,374	14	6
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,946	390,618	\$396,564	4,139	1,807
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$5,835	383,347	\$389,182	4,062	1,773
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,116	73,307	\$74,423	777	339
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$808	53,108	\$53,917	563	246
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,691	111,081	\$112,772	1,177	514
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,729	\$1,755	18	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	315	\$320	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,819	185,206	\$188,025	1,963	857
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$345	22,686	\$23,032	240	105
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$30	1,976	\$2,006	21	9
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,455	161,283	\$163,738	1,709	746
							\$26,900	\$1,765,937	\$1,792,837	18,727	8,173
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,654	\$22,816	\$24,470	1,152	503
25	408	Taxes Other than Income	6.38%	93.62%	100.00%	ERC	\$1,491	\$21,895	\$23,386	1,038	453
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	(\$286)	(\$4,214)	(\$4,500)	(199)	(87)
28	427	Interest Expense	6.38%	93.62%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$3,102	\$45,056	\$48,158	2,160	942
30	604/704	Employee Benefits	6.36%	93.64%	100.00%	ERC	\$19	\$286	\$305	14	6
31	620/720	Materials and Supplies	6.73%	93.27%	100.00%	ERC	\$33	\$453	\$486	23	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.36%	93.64%	100.00%	ERC	\$157	\$2,310	\$2,467	109	48
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$1,688	\$24,859	\$26,547	1,175	513
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.39%	93.61%	100.00%	ERC	\$1,834	\$26,872	\$28,706	1,277	557
							\$ 9,692	\$ 140,337	\$150,029	6,748	2,945
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.62%	30.38%
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$4,804	313,978	\$318,782	3,345	1,459
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$488	32,018	\$32,506	340	148
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$12)	(790)	(\$802)	(8)	(4)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$2)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,355	351,388	\$356,743	3,729	1,627
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,579	431,692	\$438,272	4,581	1,999
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$982	64,430	\$65,412	684	298
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$809	53,107	\$53,917	564	246
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,632	107,074	\$108,706	1,136	496
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$27	1,790	\$1,817	19	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$11	725	\$736	8	3
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,777	182,183	\$184,959	1,933	843
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$406	26,620	\$27,026	282	123
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$21	1,375	\$1,396	15	6
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,667	109,396	\$111,063	1,161	506
20							<u>\$25,545</u>	<u>\$1,674,865</u>	<u>\$1,700,410</u>	<u>17,785</u>	<u>7,760</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	6.77%	93.23%	100.00%	ERC	\$1,664	\$22,927	\$24,591	1,158	505
23	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,307	\$19,193	\$20,499	910	397
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	6.45%	93.55%	100.00%	ERC	\$3,339	\$48,456	\$51,795	2,325	1,014
28	604/704	Employee Benefits	6.37%	93.63%	100.00%	ERC	\$34	\$496	\$530	23	10
29	620/720	Materials and Supplies	6.77%	93.23%	100.00%	ERC	\$30	\$417	\$447	21	9
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	6.37%	93.63%	100.00%	ERC	\$15	\$216	\$230	10	4
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	6.37%	93.63%	100.00%	ERC	\$1,844	\$27,130	\$28,974	1,284	560
36	667/767	Reg. Commission Exp. - Other	6.37%	93.63%	100.00%	ERC	\$62	\$910	\$972	43	19
37	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$495	\$7,289	\$7,784	344	150
38							<u>\$ 8,790</u>	<u>\$ 127,038</u>	<u>\$135,828</u>	<u>6,120</u>	<u>2,670</u>
39	<u>Water Service Corp. Allocated UI Expenses</u>										
40	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
41							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			69.62%	30.38%
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$4,512	294,893	\$299,405	3,142	1,371
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$500	32,814	\$33,314	348	152
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$21)	(1,409)	(\$1,430)	(15)	(7)
7	427	Interest Expense	-910.57%	1010.57%	100.00%	ERC	\$1,302	(1,445)	(\$143)	907	396
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,506	361,346	\$366,852	3,833	1,673
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$9,232	605,916	\$615,148	6,428	2,805
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,196	78,513	\$79,709	833	363
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$809	53,107	\$53,917	563	246
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,610	105,646	\$107,256	1,121	489
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$27	1,790	\$1,817	19	8
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$14	909	\$923	10	4
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,782	182,602	\$185,384	1,937	845
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$797	52,317	\$53,115	555	242
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$19	1,251	\$1,270	13	6
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,131	139,880	\$142,011	1,484	647
20							<u>\$30,417</u>	<u>\$1,908,131</u>	<u>\$1,938,548</u>	<u>21,177</u>	<u>9,240</u>
21											
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,658	\$22,866	\$24,524	1,154	504
25	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,441	\$21,182	\$22,623	1,003	438
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$4,054	\$58,881	\$62,936	2,823	1,232
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.41%	93.59%	100.00%	ERC	\$112	\$1,642	\$1,755	78	34
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.36%	93.64%	100.00%	ERC	\$19	\$281	\$300	13	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$1,560	\$22,972	\$24,531	1,086	474
38	667/767	Reg. Commission Exp. - Other	6.36%	93.64%	100.00%	ERC	\$64	\$944	\$1,008	45	19
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$401	\$5,910	\$6,311	279	122
40							<u>\$ 9,310</u>	<u>\$ 134,683</u>	<u>\$143,993</u>	<u>6,482</u>	<u>2,828</u>
41											
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-
45							<u>\$ -</u>	<u>\$ 2,986,054</u>	<u>\$2,986,054</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-W5

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			69.56%	30.44%
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Historical Month Ending July 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,906	321,485	\$326,391	3,413	1,493
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$502	33,051	\$33,553	350	153
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$27)	(1,767)	(\$1,793)	(19)	(8)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$5)	(303)	(\$308)	(3)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,819	382,761	\$388,579	4,048	1,771
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$6,786	446,383	\$453,169	4,720	2,065
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$956	62,881	\$63,837	665	291
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$957	62,960	\$63,917	666	291
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,513	99,543	\$101,056	1,053	461
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$28	1,846	\$1,874	20	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	299	\$303	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,770	182,190	\$184,960	1,927	843
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$957	62,948	\$63,905	666	291
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$17	1,095	\$1,111	12	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,004	131,805	\$133,809	1,394	610
20							<u>\$27,187</u>	<u>\$1,787,176</u>	<u>\$1,814,362</u>	<u>18,912</u>	<u>8,275</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	6.72%	93.28%	100.00%	ERC	\$1,766	\$24,496	\$26,261	1,228	537
23	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$1,058	\$15,556	\$16,613	736	322
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	6.28%	93.72%	100.00%	ERC	\$0	\$4	\$4	0	0
27	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,337	\$63,084	\$67,421	3,017	1,320
28	604/704	Employee Benefits	6.37%	93.63%	100.00%	ERC	\$198	\$2,905	\$3,103	137	60
29	620/720	Materials and Supplies	6.35%	93.65%	100.00%	ERC	\$50	\$732	\$782	35	15
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	6.35%	93.65%	100.00%	ERC	\$523	\$7,708	\$8,230	364	159
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,554	\$22,924	\$24,479	1,081	473
36	667/767	Reg. Commission Exp. - Other	6.35%	93.65%	100.00%	ERC	\$22	\$319	\$340	15	7
37	675/775	Miscellaneous Expenses	6.37%	93.63%	100.00%	ERC	\$887	\$13,037	\$13,925	617	270
38							<u>\$ 10,393</u>	<u>\$ 150,765</u>	<u>\$161,158</u>	<u>7,230</u>	<u>3,163</u>
39	<u>Water Service Corp. Allocated UI Expenses</u>										
40	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
41							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.65%	30.35%
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$5,036	330,066	\$335,102	3,507	1,529
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$474	31,160	\$31,634	330	144
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.50%	98.50%	100.00%	ERC	(\$30)	(2,002)	(\$2,032)	(21)	(9)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$3)	(166)	(\$168)	(2)	(1)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,177	340,595	\$345,772	3,606	1,571
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$7,909	520,309	\$528,217	5,508	2,401
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,280	84,236	\$85,516	892	389
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$957	62,960	\$63,917	666	290
12	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	(\$380)	(24,986)	(\$25,365)	(265)	(115)
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,749	115,061	\$116,810	1,218	531
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$28	1,846	\$1,874	20	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$5	311	\$315	3	1
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,771	182,291	\$185,061	1,930	841
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$218	14,324	\$14,541	152	66
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$18	1,179	\$1,197	12	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,876	123,424	\$125,300	1,307	569
							\$27,084	\$1,780,608	\$1,807,692	18,863	8,221
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	6.75%	93.25%	100.00%	ERC	\$1,673	\$23,122	\$24,795	1,165	508
25	408	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	\$1,336	\$19,670	\$21,007	931	406
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.47%	93.53%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,295	\$62,483	\$66,778	2,991	1,304
30	604/704	Employee Benefits	6.35%	93.65%	100.00%	ERC	\$21	\$304	\$325	14	6
31	620/720	Materials and Supplies	6.66%	93.34%	100.00%	ERC	\$40	\$567	\$607	28	12
32	631/731	Contractual Services - Engineering	6.35%	93.65%	100.00%	ERC	\$185	\$2,731	\$2,916	129	56
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.35%	93.65%	100.00%	ERC	\$13	\$192	\$205	9	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,455	\$21,470	\$22,925	1,014	442
38	667/767	Reg. Commission Exp. - Other	6.35%	93.65%	100.00%	ERC	\$21	\$303	\$324	14	6
39	675/775	Miscellaneous Expenses	6.21%	93.79%	100.00%	ERC	\$186	\$2,808	\$2,993	129	56
							\$ 9,225	\$ 133,656	\$142,881	6,425	2,800
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historical Projected

Preparer: John Hoy

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Historical Month Ending September 30, 2015			69.68%	30.32%
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,940	327,043	\$331,984	3,442	1,498
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$461	30,651	\$31,113	321	140
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$38)	(2,514)	(\$2,552)	(26)	(11)
7	427	Interest Expense	-789.83%	889.83%	100.00%	ERC	\$1,194	(1,345)	(\$151)	832	362
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,579	370,799	\$376,378	3,887	1,692
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$5,341	354,982	\$360,323	3,721	1,620
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,006	66,894	\$67,899	701	305
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$947	62,969	\$63,917	660	287
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,683	111,861	\$113,544	1,173	510
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$4	268	\$272	3	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,742	182,218	\$184,960	1,910	831
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$776	51,557	\$52,333	541	235
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$14	909	\$923	10	4
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$1,819	120,921	\$122,741	1,268	552
20							<u>\$26,496</u>	<u>\$1,679,000</u>	<u>\$1,705,496</u>	<u>18,462</u>	<u>8,035</u>
21	Water Service Corp. Allocated State Expenses										
22	403	Depreciation Expenses	6.71%	93.29%	100.00%	ERC	\$1,787	\$24,854	\$26,642	1,245	542
25	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$1,351	\$19,931	\$21,282	942	410
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.42%	93.58%	100.00%	ERC	\$4,082	\$59,491	\$63,574	2,844	1,238
30	604/704	Employee Benefits	6.34%	93.66%	100.00%	ERC	\$35	\$515	\$550	24	11
31	620/720	Materials and Supplies	6.33%	93.67%	100.00%	ERC	\$12	\$180	\$192	8	4
32	631/731	Contractual Services - Engineering	6.34%	93.66%	100.00%	ERC	(\$185)	(\$2,731)	(\$2,916)	(129)	(56)
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.36%	93.64%	100.00%	ERC	\$2	\$35	\$37	2	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.34%	93.66%	100.00%	ERC	\$1,316	\$19,445	\$20,761	917	399
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.34%	93.66%	100.00%	ERC	\$607	\$8,972	\$9,579	423	184
40							<u>\$ 9,009</u>	<u>\$ 130,696</u>	<u>\$139,705</u>	<u>6,277</u>	<u>2,732</u>
41	Water Service Corp. Allocated UI Expenses										
42	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-
43							<u>\$ -</u>	<u>\$ 3,004,727</u>	<u>\$3,004,727</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historical Projected

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.69% Water	30.31% Sewer
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,939	327,246	\$332,186	3,442	1,497
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$455	30,268	\$30,723	317	138
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$43)	(2,835)	(\$2,878)	(30)	(13)
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$4)	(234)	(\$238)	(2)	(1)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,504	366,149	\$371,654	3,836	1,669
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,688	511,391	\$519,079	5,357	2,331
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,063	70,701	\$71,764	741	322
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$947	62,970	\$63,917	660	287
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$33	2,167	\$2,200	23	10
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$2,140	142,373	\$144,513	1,491	649
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$6	372	\$378	4	2
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,926	194,602	\$197,527	2,039	887
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$1,418	94,340	\$95,758	988	430
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,367	\$1,388	14	6
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,224	147,909	\$150,132	1,550	674
20							<u>\$29,345</u>	<u>\$1,950,632</u>	<u>\$1,979,977</u>	<u>20,449</u>	<u>8,896</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$1,874	\$26,161	\$28,035	1,306	568
25	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,369	\$20,210	\$21,579	954	415
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.33%	93.67%	100.00%	ERC	\$16	\$239	\$255	11	5
29	601/701/603/703	Salaries	6.41%	93.59%	100.00%	ERC	\$4,020	\$58,653	\$62,673	2,801	1,219
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.60%	93.40%	100.00%	ERC	\$48	\$683	\$731	34	15
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.33%	93.67%	100.00%	ERC	\$36	\$539	\$575	25	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.33%	93.67%	100.00%	ERC	\$1,576	\$23,310	\$24,885	1,098	478
38	667/767	Reg. Commission Exp. - Other	6.33%	93.67%	100.00%	ERC	\$245	\$3,628	\$3,873	171	74
39	675/775	Miscellaneous Expenses	6.35%	93.65%	100.00%	ERC	\$607	\$8,957	\$9,564	423	184
40							<u>\$ 9,791</u>	<u>\$ 142,379</u>	<u>\$152,170</u>	<u>6,823</u>	<u>2,968</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-W5

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending November 30, 2015			Utilities, Inc. of Florida - Pasco County	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.71%	30.29%
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
No.	No.		County			Method	County	Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,954	327,403	\$332,357	3,453	1,501
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$449	29,814	\$30,263	313	136
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$43)	(2,882)	(\$2,925)	(30)	(13)
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$7)	(472)	(\$479)	(5)	(2)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$6,824	452,822	\$459,646	4,757	2,067
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,974	529,117	\$537,091	5,558	2,416
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$946	62,802	\$63,749	660	287
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$1,127	74,754	\$75,880	785	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,798	119,337	\$121,135	1,254	545
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	19	8
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$8	555	\$563	6	3
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,865	190,132	\$192,997	1,997	868
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,431	161,310	\$163,741	1,694	736
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$19	1,271	\$1,290	13	6
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,106	139,759	\$141,865	1,468	638
20							<u>\$31,479</u>	<u>\$2,087,567</u>	<u>\$2,119,046</u>	<u>21,943</u>	<u>9,536</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22											
23											
24	403	Depreciation Expenses	6.73%	93.27%	100.00%	ERC	\$1,745	\$24,187	\$25,932	1,216	529
25	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$1,289	\$18,997	\$20,286	899	391
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.07%	93.93%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.43%	93.57%	100.00%	ERC	\$4,128	\$60,090	\$64,218	2,877	1,251
30	604/704	Employee Benefits	6.34%	93.66%	100.00%	ERC	(\$9)	(\$136)	(\$145)	(6)	(3)
31	620/720	Materials and Supplies	6.55%	93.45%	100.00%	ERC	\$45	\$638	\$683	31	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.34%	93.66%	100.00%	ERC	\$6	\$89	\$95	4	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.35%	93.65%	100.00%	ERC	\$1,403	\$20,705	\$22,108	978	425
38	667/767	Reg. Commission Exp. - Other	6.34%	93.66%	100.00%	ERC	\$7	\$101	\$108	5	2
39	675/775	Miscellaneous Expenses	6.32%	93.68%	100.00%	ERC	\$771	\$11,420	\$12,191	537	233
40							<u>\$ 9,384</u>	<u>\$ 136,096</u>	<u>\$145,481</u>	<u>6,541</u>	<u>2,843</u>
41	<u>Water Service Corp. Allocated UI Expenses</u>										
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending December 31, 2015	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total	69.74%	30.26%
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,746	314,276	\$319,022	3,310	1,436
3	408	Taxes Other than Income	1.54%	98.46%	100.00%	ERC	(\$1)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	1.49%	98.51%	100.00%	ERC	\$1	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	1.48%	98.52%	100.00%	ERC	\$303	20,137	\$20,439	211	92
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$49)	(3,258)	(\$3,307)	(34)	(15)
7	427	Interest Expense	-6834.06%	6934.06%	100.00%	ERC	\$1,445	(1,466)	(\$21)	1,008	437
601/701/603/703 Salaries											
8	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$4,747	315,690	\$320,437	3,310	1,437
9	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$10,263	682,515	\$692,778	7,157	3,106
10	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$1,128	75,012	\$76,140	787	341
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,749	116,300	\$118,049	1,220	529
13	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$56	3,692	\$3,748	39	17
14	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$4	293	\$297	3	1
15	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,862	190,326	\$193,188	1,996	866
16	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	(\$394)	(26,216)	(\$26,610)	(275)	(119)
17	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$17	1,117	\$1,134	12	5
18	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,004	133,244	\$135,247	1,397	606
							<u>\$30,040</u>	<u>\$1,898,904</u>	<u>\$1,928,944</u>	<u>20,949</u>	<u>9,091</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	6.67%	93.33%	100.00%	ERC	\$1,957	\$27,365	\$29,322	1,365	592
25	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,407	\$20,782	\$22,189	981	426
26	410	Miscellaneous Non-Utility Expenses	6.42%	93.58%	100.00%	ERC	\$211	\$3,080	\$3,291	147	64
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.34%	93.66%	100.00%	ERC	\$1	\$16	\$17	1	0
601/701/603/703 Salaries											
29	604/704	Employee Benefits	6.42%	93.58%	100.00%	ERC	\$4,921	\$71,758	\$76,679	3,432	1,489
30	620/720	Materials and Supplies	6.36%	93.64%	100.00%	ERC	(\$5)	(\$77)	(\$82)	(4)	(2)
31	631/731	Contractual Services - Engineering	6.34%	93.66%	100.00%	ERC	\$37	\$549	\$586	26	11
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	6.33%	93.67%	100.00%	ERC	\$119	\$1,752	\$1,871	83	36
34	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	642/742	Rental of Equipment	6.33%	93.67%	100.00%	ERC	\$536	\$7,925	\$8,461	374	162
36	650/750	Transportation Expense	6.33%	93.67%	100.00%	ERC	\$18	\$262	\$279	12	5
37	667/767	Reg. Commission Exp. - Other	6.33%	93.67%	100.00%	ERC	\$1,309	\$19,348	\$20,657	913	396
38	675/775	Miscellaneous Expenses	6.33%	93.67%	100.00%	ERC	\$215	\$3,180	\$3,395	150	65
							<u>\$1,273</u>	<u>\$18,812</u>	<u>\$20,085</u>	<u>888</u>	<u>385</u>
							<u>\$ 11,998</u>	<u>\$ 174,752</u>	<u>\$186,751</u>	<u>8,367</u>	<u>3,631</u>
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
							<u>\$ -</u>	<u>\$ 3,179,219</u>	<u>\$3,179,219</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

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

Utilities, Inc. of Florida - Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		Amounts Allocated			69.74% Water	30.26% Sewer
							Utilities, Inc. of Florida - Pasco County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$58,288	3,827,107	\$3,885,396	40,649	17,639
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$5,971	392,960	\$398,931	4,164	1,807
4	409	Gains/Losses from Disposition of Utility	1.49%	98.51%	100.00%	ERC	\$1	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	1.48%	98.52%	100.00%	ERC	\$303	20,137	\$20,439	211	92
6	420	Interest During Construction	1.49%	98.51%	100.00%	ERC	(\$276)	(18,238)	(\$18,513)	(192)	(83)
7	427	Interest Expense	-243.31%	343.31%	100.00%	ERC	\$5,215	(7,359)	(\$2,144)	3,637	1,578
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$66,369	4,375,136	\$4,441,505	46,285	20,085
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$92,400	6,089,111	\$6,181,510	64,437	27,962
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$13,034	858,851	\$871,885	9,089	3,944
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$10,996	725,264	\$736,260	7,669	3,328
12	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	(\$347)	(22,818)	(\$23,165)	(242)	(105)
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$19,909	1,313,078	\$1,332,987	13,884	6,025
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$353	23,317	\$23,670	246	107
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$84	5,548	\$5,633	59	26
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$33,358	2,198,990	\$2,232,348	23,263	10,095
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$7,304	482,897	\$490,202	5,094	2,210
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$212	13,952	\$14,164	148	64
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$25,202	1,661,310	\$1,686,512	17,575	7,627
20							<u>\$338,378</u>	<u>\$21,939,342</u>	<u>\$22,277,720</u>	<u>235,977</u>	<u>102,401</u>
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	6.65%	93.35%	100.00%	ERC	\$27,058	\$379,571	\$406,630	18,870	8,188
25	408	Taxes Other than Income	6.37%	93.63%	100.00%	ERC	\$17,352	\$254,912	\$272,264	12,101	5,251
26	410	Miscellaneous Non-Utility Expenses	6.42%	93.58%	100.00%	ERC	\$211	\$3,080	\$3,291	147	64
27	414	Taxes Other than Income	6.36%	93.64%	100.00%	ERC	(\$286)	(\$4,214)	(\$4,500)	(200)	(87)
28	427	Interest Expense	6.33%	93.67%	100.00%	ERC	\$20	\$301	\$321	14	6
29	601/701/603/703	Salaries	6.44%	93.56%	100.00%	ERC	\$45,679	\$663,850	\$709,529	31,855	13,823
30	604/704	Employee Benefits	6.36%	93.64%	100.00%	ERC	\$302	\$4,449	\$4,751	211	91
31	620/720	Materials and Supplies	6.48%	93.52%	100.00%	ERC	\$503	\$7,250	\$7,752	351	152
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	6.34%	93.66%	100.00%	ERC	\$128	\$1,883	\$2,011	89	39
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(0)	(0)
35	636/736	Contractual Services - Other	6.35%	93.65%	100.00%	ERC	\$1,529	\$22,559	\$24,087	1,066	463
36	642/742	Rental of Equipment	6.36%	93.64%	100.00%	ERC	\$53	\$782	\$835	37	16
37	650/750	Transportation Expense	6.36%	93.64%	100.00%	ERC	\$17,437	\$256,848	\$274,285	12,160	5,277
38	667/767	Reg. Commission Exp. - Other	6.27%	93.73%	100.00%	ERC	\$298	\$4,454	\$4,752	208	90
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$8,759	\$128,890	\$137,650	6,108	2,651
40							<u>\$ 119,043</u>	<u>\$ 1,724,614</u>	<u>\$1,843,658</u>	<u>83,018</u>	<u>36,025</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
45							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</u>	<u>-</u>	<u>-</u>

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments		(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
			B 3 (C) 1	B 3 (C) 2-4			
1	INTANGIBLE PLANT						
2	301.1 Organization	(9)			(9)		
3	302.1 Franchises	141			141		
4	339.1 Other Plant & Misc. Equipment	828		1,159	1,987		
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights				-		
7	304.2 Structures & Improvements	3,374		(3,374)	-		
8	305.2 Collect. & Impound. Reservoirs				-		
9	306.2 Lake, River & Other Intakes				-		
10	307.2 Wells & Springs	12,453		(12,453)	-		
11	308.2 Infiltration Galleries & Tunnels				-		
12	309.2 Supply Mains	11,854		(11,854)	-		
13	310.2 Power Generation Equipment	66		(66)	-		
14	311.2 Pumping Equipment	-			-		
15	339.2 Other Plant & Misc. Equipment				-		
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights				-		
18	304.3 Structures & Improvements	13,667		(13,667)	-		
19	310.3 Power Generation Equipment				-		
20	311.3 Pumping Equipment - WTP	9,300		(9,300)	-		
21	320.3 Water Treatment Equipment	10,301		(10,301)	-		
22	339.3 Other Plant & Misc. Equipment	-			-		
23	TRANSMISSION & DISTRIBUTION PLANT						
24	303.4 Land & Land Rights				-		
25	304.4 Structures & Improvements	(247)			(247)		
26	311.4 Electric Pumping Equipment - T&D	40			40		
27	330.4 Distr. Reservoirs & Standpipes	8,465			8,465		
28	331.4 Transm. & Distribution Mains	26,916		15,637	42,553		
29	333.4 Services	13,622			13,622		
30	334.4 Meters & Meter Installations	20,847			20,847		
31	335.4 Hydrants	1,607			1,607		
32	336.4 Backflow Prevention Devices	30			30		
33	339.4 Other Plant & Misc. Equipment				-		
34	GENERAL PLANT						
35	303.5 Land & Land Rights						
36	304.5 Structures & Improvements	2,417	(614)		1,803		
37	340.5 Office Furniture & Equipment	59,639	(18,048)	(3,902)	37,689		
38	341.5 Transportation Equipment	22,502	(6,809)	1,725	17,418		
39	342.5 Stores Equipment				-		
40	343.5 Tools, Shop & Garage Equipment	2,471	(748)		1,723		
41	344.5 Laboratory Equipment	64	(19)		45		
42	345.5 Power Operated Equipment	1,471	(445)		1,026		
43	346.5 Communication Equipment	607	(184)		423		
44	347.5 Miscellaneous Equipment	21	(6)		15		
45	348.5 Other Tangible Plant	(576)			(576)		
46					-		
47	SUB-TOTAL	221,869	(26,874)	(46,396)	148,600	N/A	N/A
48							
49	LESS: AMORTIZATION OF CIAC	(26,164)		5,905	(20,259)		
50							
51	NET DEPRECIATION EXPENSE - WATER	195,706	(26,874)	(40,491)	128,341	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] or Projected []

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments		(5) Adjusted Balance	(6) Non-Used & Useful %	(7) NU&U Final Amount
			B 3 (C) 1	B 3 (C) 2-4			
1	INTANGIBLE PLANT						
2	351.1 Organization	6			6		
3	352.1 Franchises				-		
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 Generation Equipment - Collection Plt				-		
9	360.2 Collection Sewers - Force	6,360			6,360		
10	361.2 Collection Sewers - Gravity	13,166			13,166		
11	362.2 Special Collecting Structures				-		
12	363.2 Services to Customers	9			9		
13	364.2 Flow Measuring Devices	20,511			20,511		
14	365.2 Flow Measuring Installations	7			7		
15	389.2 Other Plant & Misc. Equipment				-		
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights				-		
18	354.3 Structures & Improvements	11,383			11,383		
19	355.3 Power Generation Equipment - Pumping Plt				-		
20	370.3 Receiving Wells				-		
21	371.3 Pumping Equipment	3,720			3,720		
22	389.3 Other Plant & Misc. Equipment	105			105		
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights				-		
25	354.4 Structures & Improvements	997			997		
26	355.4 Power Generation Equipment - Treatment Plt				-		
27	380.4 Treatment & Disposal Equipment	(1,626)			(1,626)		
28	381.4 Plant Sewers	17			17		
29	382.4 Outfall Sewer Lines				-		
30	389.4 Other Plant & Misc. Equipment				-		
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights				-		
33	354.5 Structures & Improvements				-		
34	355.5 Power Generation Equipment				-		
35	371.5 Pumping Equipment				-		
36	374.5 Reuse Distribution Reservoirs				-		
37	380.5 Treatment & Disposal Equipment				-		
38	381.5 Plant Sewers				-		
39	389.5 Other Plant & Misc. Equipment				-		
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises				-		
42	353.6 Land & Land Rights				-		
43	354.6 Structures & Improvements				-		
44	355.6 Power Generation Equipment				-		
45	366.6 Reuse Services				-		
46	367.6 Reuse Meters & Meter Installations				-		
47	371.6 Pumping Equipment				-		
48	375.6 Reuse Transmission & Distribution System	162			162		
49	389.6 Other Plant & Miscellaneous Equipment				-		
50	GENERAL PLANT						
51	353.7 Land & Land Rights				-		
52	354.7 Structures & Improvements		614		614		
53	390.7 Office Furniture & Equipment		18,048	(1,693)	16,355		
54	391.7 Transportation Equipment		6,809	749	7,558		
55	392.7 Stores Equipment				-		
56	393.7 Tools, Shop & Garage Equipment		748		748		
57	394.7 Laboratory Equipment		19		19		
58	395.7 Power Operated Equipment		445		445		
59	396.7 Communication Equipment		184		184		
60	397.7 Miscellaneous Equipment		6		6		
61	398.7 Other Tangible Plant				-		
62							
63	SUB-TOTAL	54,817	26,874	(944)	80,746	N/A	N/A
64							
65	LESS: AMORTIZATION OF CIAC	(28,998)			(28,998)	N/A	N/A
66							
67	NET DEPRECIATION EXPENSE - SEWER	25,819	26,874	(944)	51,748	N/A	N/A

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] or Projected []
 Interim [] Final [X]

Schedule: B-15
 Page 1 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	73,179	22,035	53,125	131	148,471
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(73,179)	(22,035)	(53,125)	(131)	(148,471)
6	between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		15,366			15,366
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater adjustments to personal			32,329		32,329
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			1,990		1,990
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				92	92
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	40,627				40,627
26	Revenues per B-3					
27						
28	7. Payroll Taxes					
29	Adjust Payroll Taxes for additional 5 FTE		943			943
30						
31	8. Real Estate & Personal Property					
32	Increase in ad valorem taxes for Pro Forma Plant Additions			26,268		26,268
33						
34	Adjusted Test Year TOTI - Water	40,627	16,309	60,587	92	117,615
35						
36	PRO FORMA ADJUSTMENTS					
37	9. Regulatory Assessment Fees					
38	a. Adjust for additional revenues requested	14,845				14,845
39						
40						
41	Total Taxes Other than Income - Water	55,472	16,309	60,587	92	132,460

*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WASTEWATER					
2	Test Year Per Books *					
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		6,668			6,668
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			16,898		16,898
11	property taxes per B-3, including NU&U adjustment					
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			1,542		1,542
15	taxes per B-3					
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				40	40
19	other taxes per B-3					
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	22,893				22,893
23	Revenues per B-3					
24						
25	6. Payroll Taxes					
26	Adjust Payroll Taxes for additional 5 FTE		453			453
27						
28	7. Real Estate & Personal Property					
29	Increase in ad valorem taxes for Pro Forma Plant Additions			396		396
30						
31	Adjusted Test Year TOT1 - Wastewater	22,893	7,121	18,836	40	48,891
32						
33	PRO FORMA ADJUSTMENTS					
34	8. Regulatory Assessment Fees					
35	a. Adjust for additional revenues requested	6,869				6,869
36						
37	Total Taxes Other than Income - Wastewater	29,762	7,121	18,836	40	55,760

*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Deborah D. 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 No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (47,989)	\$ 210,101	\$ 162,112	\$ 125,804	\$ 36,308
2							
3	Deferred Income Tax Expense	C-5	64,887	(64,887)	-		
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		\$ 16,898	\$ 145,214	\$ 162,112	\$ 125,804	\$ 36,308

Supporting Schedules: C-2, C-5, C-7, C-8
 Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Water
 Page 1 of 2
 Preparer: Deborah D. Swain

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Water					
1	\$ (29,780)	\$ 179,989	\$ 150,209	\$ 189,236	\$ 339,445
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	360	(360)	-	125,804
3					
4	Subtotal	(29,420)	179,629	150,209	315,040
5	Less: Interest Charges (Sch. C-3)	2,729	128,201	130,930	-
6					
7	Taxable Income Per Books	(32,149)	51,428	19,279	315,040
8					
9	Schedule M Adjustments:				
10	Permanent Differences (From Sch. C-4)	(1,242)	1,242	-	-
11	Timing Differences (From Sch. C-5)	120,253	(120,253)	-	-
12					
13	Total Schedule M Adjustments	119,011	(119,011)	-	-
14					
15	Taxable Income Before State Taxes	(151,160)	170,439	19,279	315,040
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	State Taxable Income	(151,160)	170,439	19,279	315,040
19	State Income Tax (S.5% of Line 18)*	(8,314)	9,374	1,060	17,327
20	Limited by NOL				
21	Credits				
22					
23	Current State Income Taxes	(8,314)	9,374	1,060	17,327
24					
25	Federal Taxable Income (Line 15 - 23)	(142,846)	161,065	18,219	297,712
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34
27	Federal Income Taxes (Line 25 x Line 26)	(48,568)	54,762	6,194	101,222
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)	-	-	-	-
30					
31	Current Federal Inc. Taxes (Line 27 - Line 29)	(48,568)	54,762	6,194	101,222
32					
33	Summary:				
34	Current State Income Taxes (Line 23)	(8,314)	9,374	1,060	17,328
35	Current Federal Income Taxes (Line 31)	(48,568)	54,762	6,194	101,222
36					
37	Total Current Income Tax Expense (To C-1)	\$ (56,882)	\$ 64,136	\$ 7,254	\$ 118,550
					\$ 125,804

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

State and Federal Income Tax Calculation - Current Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Wastewater
 Page 2 of 2
 Preparer: Deborah D. Swain

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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Wastewater					
1	\$ 248,537	\$ (260,050)	\$ (11,512)	\$ 109,463	\$ 97,951
2	156	(156)	-	36,308	36,308
3					
4	248,693	(260,206)	(11,512)	145,771	134,259
5	788	36,985	37,773	-	37,773
6					
7	247,905	(297,191)	(49,285)	145,771	96,486
8					
9	Schedule M Adjustments:				
10	(345)	345	-	-	-
11	52,183	(52,183)	-	-	-
12					
13	51,838	(51,838)	-	-	-
14					
15	196,067	(245,353)	(49,285)	145,771	96,486
16					
17					
18	196,067	(245,353)	(49,285)	145,771	96,486
19	10,784	(13,494)	(2,711)	8,018	5,307
20					
21					
22					
23	10,784	(13,494)	(2,711)	8,018	5,307
24					
25	185,283	(231,859)	(46,574)	137,753	91,179
26	0.34	0.34	0.34	0.34	0.34
27	62,996	(78,832)	(15,835)	46,836	31,001
28					
29					
30					
31	62,996	(78,832)	(15,835)	46,836	31,001
32					
33	Summary:				
34	10,784	(13,494)	(2,711)	8,018	5,307
35	62,996	(78,832)	(15,835)	46,836	31,001
36					
37	\$ 73,780	\$ (92,326)	\$ (18,546)	\$ 54,854	\$ 36,308

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [X]

Historic [X] Projected []

Preparer: Deborah D. Swain

Supporting Schedules: D-1, C-8

Recap Schedule: 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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	(12)	5,818	5,806	4,506	1,300
7						
8	Other Interest Expense - Intercompany	5,248	157,649	162,897	126,424	36,473
9						
10	AFUDC	(1,719)	1,719	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 3,517	\$ 165,186	\$ 168,703	\$ 130,930	\$ 37,773
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	Balances From Schedule D-1	Amount	Ratio	Cost		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				
33						
34	Common Equity	-				
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic Projected

Schedule: C-4
 Page 1 of 1
 Preparer: Deborah D. 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.		Water	Sewer
1	AFUDC ⁽¹⁾	\$ (1,334)	\$ (385)
2	Meals & Entertainment per below allocation ⁽²⁾	92	40
3	Total	<u>\$ (1,242)</u>	<u>\$ (345)</u>
4			
5			
6			
7	⁽¹⁾ Allocation Based on Rate Base		
8			
9	⁽²⁾ Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>620</u>	
12	@50%	<u>310</u>	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	18
19	Marion County - Wastewater	76.4	2
20	Orange County - Water	310.5	10
21	Pasco County - Water	2,869.5	92
22	Pasco County - Wastewater	1,245.2	40
23	Pinellas County - Water	430.1	14
24	Seminole County - Water	2,711.5	87
25	Seminole County - Wastewater	1,474.5	47
26	TOTAL UIF	<u>9,666.5</u>	<u>221</u> <u>89</u>

Supporting Schedule: None
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic Projected

Interim Final

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

Line No.	Description	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469					
4	Book Depreciation and Amortization	518,357	(36,546)	481,811					
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees			-					
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other *	52		52					
19	Total Timing Differences (To C-2)	368,551	36,546	405,097	22,999	13,012	120,253	18,024	113,632
20									
21	State Tax Rate	0.055	0.055	0.055					
22	State Deferred Taxes (Line 18 x Line 20)	20,270	2,010	22,280					
23	(Limited by NOL)								
24	State Deferred Tax (See Note 2)	20,270	2,010	22,280					
25									
26	Timing Differences For Federal Taxes								
27	(Line 18 - 23)	348,281	34,536	382,817					
28	Federal Tax Rate	0.34	0.34	0.34					
29									
30	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158					
31									
32	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280					
33									
34	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic Projected

Interim Final

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

Line No.	Description	UIF			Marion Sewer	Pasco Sewer	Seminole Sewer
		Total Per Books	Utility Adjustments	Utility Adjusted			
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469			
4	Book Depreciation and Amortization	518,357	(36,546)	481,811			
5							
6	Difference	463,112	36,546	499,658	33,557	52,853	9,946
7							
8	Other Timing Differences (Itemize):						
9							
10	Tap Fees			-			
11	Deferred Maintenance Additions	4,200		4,200			
12	Deferred Maintenance Amortization	(7,788)		(7,788)			
13	Deferred Rate Case Additions	12,735		12,735			
14	Deferred Rate Case Amortization	(106,640)		(106,640)			
15	PAA Expense Amortization	(433)		(433)			
16	Organization Expense Amortization	(415)		(415)			
17	Bad Debts	3,728		3,728			
18	Other *	52		52			
19	Total Timing Differences (To C-2)	368,551	36,546	405,097	3,202	52,183	61,792
20							
21	State Tax Rate	0.055	0.055	0.055			
22	State Deferred Taxes (Line 18 x Line 20)	20,270	2,010	22,280			
23	(Limited by NOL)						
24	State Deferred Tax (See Note 2)	20,270	2,010	22,280			
25							
26	Timing Differences For Federal Taxes						
27	(Line 18 - 23)	348,281	34,536	382,817			
28	Federal Tax Rate	0.34	0.34	0.34			
29							
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	118,416	11,742	130,158			
31							
32	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280			
33							
34	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	1,205	19,636	23,252

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Deborah D. 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 No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule: C-6
 Page 2 of 3
 Preparer: Deborah D. 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.

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9												
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
15	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
16												
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18												
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
23	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
24	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
25												
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27												
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	-				-
30	2013	452	118			570	2013	-	(321)			(321)
31	2014	570	-			570	2014	(321)	-			(321)
32	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule: C-6
 Page 3 of 3
 Preparer: Deborah D. 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.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
7												
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year											
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
16												
17		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	Year											
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL						
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	Year											
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013	-	153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed						
34												
35		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
36	Year											
37	2011					-	2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule: C-7
 Page 1 of 1
 Preparer: Deborah D. 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	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	2356	2356	2356
2											
3					785	2,356	10,995	2,356	2,356	2,356	2,356
4				(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
5											
6			Per Books	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
7											
8			Difference	-	-	-	-	-	-	-	-
9											
10											
11											
12											
13											

Line No.	Year	Amount Realized		Amortization		Ending Balance	Allocation to Counties	
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	12/31/15 ERCs
17	2008					(102,883)	Marion County - Water	548.8 (4,503)
18	2009	(102,883)			785	(102,098)	Marion County - Wastewater	76.4 (627)
19	2010	(102,098)			2,356	(99,742)	Orange County - Water	310.5 (2,548)
20	2011	(99,742)			10,995	(88,747)	Pasco County - Water	2,869.5 (23,547)
21	2012	(88,747)			2,356	(86,391)	Pasco County - Wastewater	1,245.2 (10,218)
22	2013	(86,391)			2,356	(84,035)	Pinellas County - Water	430.1 (3,529)
23	2014	(84,035)			2,356	(81,679)	Seminole County - Water	2,711.5 (22,250)
24	2015	(81,679)			2,356	(79,323)	Seminole County - Wastewater	1,474.5 (12,100)
							TOTAL	9,666.5 (79,323)

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule: C-8
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	% of Total	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	Total	N/A	0.00% %	- %

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)
 18 X Equity of Subsidiary (To C-1)

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company,
 22 including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on
 23 Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule: C-9
Page 1 of 1
Preparer: Deborah D. 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.

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule: C-10
Page 1 of 1
Preparer: Deborah D. Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/15	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	2,431,305	41.69%	6.70%	2.79%
2	Short Term Debt	230,903	3.96%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	2,585,590	44.34%	10.40%	4.61%
5	Customer Deposits	22,434	0.38%	2.00%	0.01%
6	Tax Credits - Zero Cost	34,269	0.59%	0.0000%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.0000%	0.00%
8	Accumulated Deferred Income Tax	527,274	9.04%	0.0000%	0.00%
9	Other (Explain)	-	0.00%	0.0000%	0.00%
10					
11	Total	<u>5,831,776</u>	<u>100.00%</u>		<u>7.50%</u>

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-15-0259-PAA-WS.

2.

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Pro Forma Adjustments (2)	(6) Reconciliation Adjustments		(8) Reconciled to Requested Rate Base
						(7) Pro Rata Percentage	(7) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		(177,568,695)	46.33%	2,431,305
2	Short Term Debt	2,300,000	17,000,000	17,100,000		(16,869,097)	4.40%	230,903
3	Preferred Stock	-	-	-		-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923		(188,847,333)	49.27%	2,585,590
5	Customer Deposits	22,933	22,981	22,434		-	n/a	22,434
6	Tax Credits - Zero Cost (4)	36,789	33,768	34,269		-	n/a	34,269
7	Tax Credits - Weighted Cost	-	-	-		-	0.00%	-
8	Accumulated Deferred Income Taxes (3)	540,387	570,736	515,292	11,982	11,982	n/a	527,274
9	Other (Explain)					-	0.00%	-
11	Total	<u>370,344,109</u>	<u>399,562,486</u>	<u>389,104,919</u>	<u>11,982</u>	<u>(383,273,143)</u>	<u>100.00%</u>	<u>5,831,776</u>

Notes:

- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc
- Deferred Taxes on Proforma Plant
- Allocation of ADIT to the Counties:

County	County		Pro Rata Percentage	Average		Average ADIT
	Total ERCs 2014	Total ERCs 2015		12/31/2014	12/31/2015	
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

County	County		Pro Rata Percentage	Average		Average Tax Credits
	Total ERCs 2014	Total ERCs 2015		12/31/2014	12/31/2015	
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a thirteen 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.

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [x] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

Explanation: Provide the following information on a thirteen 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.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a thirteen 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 which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/15	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		180,000,000	180,000,000	-			-	143,425	11,844,000	11,987,425	6.70%
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

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

Cost of Variable Rate Long Term Debt
13-Month Average Balance

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-W5
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen 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)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/15	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Utility or Parent
 Historic or Projected

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				22,933
2	Jan-15	22,933		416	22,517
3	Feb-15	22,517	191		22,708
4	Mar-15	22,708		132	22,576
5	Apr-15	22,576		446	22,130
6	May-15	22,130		12	22,118
7	Jun-15	22,118		80	22,038
8	Jul-15	22,038	80		22,118
9	Aug-15	22,118		260	21,858
10	Sep-15	21,858	627		22,485
11	Oct-15	22,485		24	22,461
12	Nov-15	22,461	255		22,716
13	Dec-15	22,716	265		22,981
14					
15				Thirteen Month Average	\$ 22,434

Recap Schedules: A-19, D-2

Rate Schedules

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 2
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	Test Year Rates		Current Rates
		11.17.2014		10.27.2015
				Proposed Rates
ORANGEWOOD				
1	Residential			
2	5/8" Residential	\$11.72	\$11.81	\$16.21
3	3/4" Residential	\$17.58	\$17.72	\$24.32
4	1" Residential	\$29.30	\$29.53	\$40.52
5	1.5" Residential	\$58.58	\$59.03	\$81.00
6	2" Residential	\$93.73	\$94.45	\$129.60
7	3" Residential	\$187.46	\$188.90	\$259.21
8	4" Residential	\$292.91	\$295.17	\$405.03
9	6" Residential	\$585.82	\$590.33	\$810.05
10				
11	General Service			
12	5/8" General Service	\$11.72	\$11.81	\$16.21
13	3/4" General Service	\$17.58	\$17.72	\$24.32
14	1" General Service	\$29.30	\$29.53	\$40.52
15	1.5" General Service	\$58.58	\$59.03	\$81.00
16	2" General Service	\$93.73	\$94.45	\$129.60
17	3" General Service	\$187.46	\$188.90	\$259.21
18	4" General Service	\$292.91	\$295.17	\$405.03
19	6" General Service	\$585.82	\$590.33	\$810.05
20				
21	Gallorage Charge			
22	Residential Charge per 1,000 Gallons	\$5.41	\$5.45	\$7.48
23	General Service Charge per 1,000 Gallons	\$5.41	\$5.45	\$7.48
SUMMERTREE				
24	Residential			
25	5/8" Residential	\$11.10	\$11.19	\$15.35
26	3/4" Residential	\$16.65	\$16.78	\$23.03
27	1" Residential	\$27.75	\$27.96	\$38.37
28	1.5" Residential	\$55.48	\$55.91	\$76.72
29	2" Residential	\$88.77	\$89.45	\$122.74
30	3" Residential	\$177.54	\$178.91	\$245.50
31	4" Residential	\$277.41	\$279.55	\$383.60
32	6" Residential	\$544.82	\$549.02	\$753.37
33				
34	General Service			
35	5/8" General Service	\$11.10	\$11.19	\$15.35
36	3/4" General Service	\$16.65	\$16.78	\$23.03
37	1" General Service	\$27.75	\$27.96	\$38.37
38	1.5" General Service	\$55.48	\$55.91	\$76.72
39	2" General Service	\$88.77	\$89.45	\$122.74
40	3" General Service	\$177.54	\$178.91	\$245.50
41	4" General Service	\$277.41	\$279.55	\$383.60
42	6" General Service	\$544.82	\$549.02	\$753.37
43				
44	Gallorage Charge			
45	Residential Charge per 1,000 Gallons	\$5.13	\$5.17	\$7.09
46	General Service Charge per 1,000 Gallons	\$5.13	\$5.17	\$7.09

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Water [] or Sewer [X]

Schedule E-1
 Page 2 of 2
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Test Year Rates		Test Year Rates	Current Rates	
		11.17.2014	10.27.2015	6.24.2016	Proposed Rates	
ORANGEWOOD						
1	<u>Residential</u>					
2	All Residential Meter Sizes	\$9.63	\$9.68	\$9.72	\$12.65	
3						
4	Gallonge Charge (per 1,000 Gallons)					
5	Maximum 6,000 gallons	\$7.14	\$7.18	\$7.21	\$9.38	
6						
7	Flat Rate Service	\$24.08	\$24.21	\$24.32	\$31.64	
8						
SUMMERTREE						
9	<u>Residential</u>					
10	All Residential Meter Sizes	\$12.50	\$12.57	\$12.63	\$16.43	
11						
12	Gallonge Charge (per 1,000 Gallons)					
13	Maximum 6,000 gallons	\$10.62	\$10.68	\$10.73	\$13.96	
14						
15	<u>General Service</u>					
16	5/8" General Service	\$12.50	\$12.57	\$12.63	\$16.43	
17	3/4" General Service	\$18.74	\$18.84	\$18.92	\$24.62	
18	1" General Service	\$31.24	\$31.40	\$31.54	\$41.04	
19	1.5" General Service	\$62.48	\$62.80	\$63.08	\$82.07	
20	2" General Service	\$99.95	\$100.47	\$100.92	\$131.31	
21	3" General Service	\$199.89	\$200.93	\$201.83	\$262.60	
22	4" General Service	\$312.35	\$313.97	\$315.38	\$410.34	
23	6" General Service	\$624.69	\$627.94	\$630.77	\$820.69	
24						
25	Gallonge Charge					
26	General Service Charge per 1,000 Gallons	\$14.09	\$14.16	\$14.22	\$18.50	

Interim Final
 Water or 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Effective 11.17.2014	Total Billable Gallons (in 000's) for Rates 11.17.2014	Test Year Rates Effective 11.17.2014	Test Year Revenues for Rates 11.17.2014	Total Bills for Rates Effective 10.27.2015	Total Billable Gallons (in 000's) for Rates 10.27.2015	Test Year Rates Effective 10.27.2015	Test Year Revenues for Rates 10.27.2015	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates 10.27.2015	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
ORANGEWOOD																
1	Residential - Base Charge															
2	5/8" Residential	16,798		\$11.72	\$196,873	3,360		\$11.81	\$39,682	20,158		\$236,554	\$11.81	\$238,066	\$16.21	\$326,761
3	1" Residential	20		\$29.30	\$586	4		\$29.53	\$118	24		\$704	\$29.53	\$709	\$40.52	\$972
4	Residential Base Charge -Orangewood	16,818			\$197,459	3,364			\$39,800	20,182		\$237,258		\$238,775		\$327,734
5																
6	Gallonge Charge															
7	per 1,000 Gallons		45,995	\$5.41	\$248,833	9,199		\$5.45	\$50,135	55,194		\$298,968	\$5.45	\$300,807	\$7.48	\$412,851
8	Residential Gallons - Orangewood		45,995		\$248,833	9,199			\$50,135	55,194		\$298,968		\$300,807		\$412,851
9																
10	Total Residential Service	16,818	45,995		\$446,292	3,364			\$89,934	20,182		\$536,226		\$539,582		\$740,585
11	Average Residential Bill				26.54				26.73			26.57		26.74		36.70
12																
13	General Service - Base Charge															
14	5/8" General Service	292		\$11.72	\$3,422	58		\$11.81	\$685	350		\$4,107	\$11.81	\$4,134	\$16.21	\$5,674
15	1" General Service	83		\$29.30	\$2,432	17		\$29.53	\$502	100		\$2,934	\$29.53	\$2,953	\$40.52	\$4,052
16	1.5" General Service	30		\$58.58	\$1,757	6		\$59.03	\$354	36		\$2,112	\$59.03	\$2,125	\$81.00	\$2,916
17	2" General Service	54		\$93.73	\$5,061	11		\$94.45	\$1,039	65		\$6,100	\$94.45	\$6,139	\$129.60	\$8,424
18	General Service Base Charge - Orangewood	459			\$12,673	92			\$2,580	551		\$15,253		\$15,351		\$21,966
19																
20	Gallonge Charge															
21	per 1,000 Gallons		4,855	\$5.41	\$26,266	971		\$5.45	\$5,292	5,826		\$31,558	\$5.45	\$31,752	\$7.48	43,578.48
22	General Service Gallons - Orangewood		4,855		\$26,266	971			\$5,292	5,826		\$31,558		\$31,752		\$43,578
23																
24	Total General Service	459	4,855		\$38,939	92			\$7,872	551		\$46,811		\$47,103		\$64,644
25	Average General Service Bill				\$84.83				\$85.57			\$84.96		\$85.49		\$117.37
26																

Interim Final
 Water or 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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Effective 11.17.2014	Total Billable Gallons (in 000's) for Rates Effective 11.17.2014	Test Year Rates Effective 11.17.2014	Test Year Revenues for Rates Effective 11.17.2014	Total Bills for Rates Effective 10.27.2015	Total Billable Gallons (in 000's) for Rates Effective 10.27.2015	Test Year Rates Effective 10.27.2015	Test Year Revenues for Rates Effective 10.27.2015	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
SUMMERTREE																
1	Residential - Base Charge															
2	5/8" Residential	11,728		\$11.10	\$130,181	2,336		\$11.19	\$26,140	14,064		\$156,321	\$11.19	\$157,376	\$15.35	\$215,882
3	Residential Base Charge - Summertree	11,728			\$130,181	2,336			\$26,140	14,064		\$156,321		\$157,376		\$215,882
4																
5	Gallonge Charge															
6	per 1,000 Gallons		21,983	\$5.13	\$112,773	4,397		\$5.17	\$22,732	26,380		\$135,505	\$5.17	\$136,385	\$7.09	\$187,034
7	Residential Gallons - Summertree		21,983		\$112,773	4,397			\$22,732	26,380		\$135,505		\$136,385		\$187,034
8																
9	Total Residential Service	11,728	21,983		\$242,954	2,336	4,397		\$48,872	14,064	26,380	\$291,826		\$293,761		\$402,917
10	Average Residential Bill				\$20.72				\$20.92			\$20.75		\$20.89		\$19.96
11																
12	General Service - Base Charge															
13	5/8" General Service	30		\$11.10	\$333	6		\$11.19	\$67	36		\$400	\$11.19	\$403	\$15.35	\$553
14	1" General Service	20		\$27.75	\$555	4		\$27.96	\$112	24		\$667	\$27.96	\$671	\$38.37	\$921
15	2" General Service	10		\$88.77	\$888	2		\$89.45	\$179	12		\$1,067	\$89.45	\$1,073	\$122.74	\$1,473
16	General Service Base Charge - Summertree	60			\$1,776	12			\$358	72		\$2,134		\$2,147		\$2,946
17																
18	Gallonge Charge															
19	per 1,000 Gallons		817	\$5.13	\$4,191	163		\$5.17	\$843	980		\$5,034	\$5.17	\$5,067	\$7.09	6948.2
20	General Service Gallons - Summertree		817		\$4,191	163			\$843	980		\$5,034		\$5,067		\$6,948
21																
22	Total General Service	60	817		\$5,967	12	163		\$1,201	72	980	\$7,168		\$7,214		\$9,895
23	Average General Service Bill				\$99.45				\$100.05			\$99.55		\$100.19		\$17.96
24																
25	Miscellaneous Service Charge Revenues				14,131				2,512			16,643		16,643		
26	Adjustment to reclass Connection Meter Fee to CIAC											(1,225)		(1,225)		
27	Adjustment to allocate NSF Fees based on ERCs											(212)		(212)		
28	Adjustment to remove non-utility fees for collecting sales tax											(33)		(33)		
29	Adjusted Miscellaneous Service Charge Revenues				14,131				2,512			\$15,173		\$15,173		\$15,173
30																
31	Total Above Calculations				\$748,281				\$150,391			\$897,203		\$902,832		\$1,233,213
32																
33	Total Per Books				\$749,702				\$161,002			\$910,704				
34	Adjustment to Remove Accrual Included in Per Books Balance											(14,831)				
35	To reclass Connection Meter Fee to CIAC											(1,225)				
36	To allocate NSF Fees based on ERCs											(212)				
37	To remove fees for prior period											(33)				
38												\$0				
39	Total - Adjusted Books				\$749,702				\$161,002			\$894,403			Total Required Revenues	\$1,232,717
40																
41	Difference				(\$1,420)				(\$10,611)			\$2,800			Difference	\$496
42																
43	Percentage Difference				-0.19%				-6.59%			0.31%			Percentage Difference	0.04%

Interim Final
 Water or 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.

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Rates 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
ORANGEWOOD																
1	Residential - Base Charge															
2	Flat Rate Residential	30		\$24.08	\$722	6		\$24.21	\$145	36		\$868	\$24.32	\$876	\$31.64	\$1,139
4	All Residential Meter Sizes	1,600		\$9.63	\$15,408	320		\$9.68	\$3,098	1,920		\$18,506	\$9.72	\$18,662	\$12.65	\$24,282
5	Total Residential Base Rate - Orangewood	1,630			\$16,130	326			\$3,243	1,956		\$19,373		\$19,538		\$25,421
7	Gallonge Charge (per 1,000 Gallons)															
8	Maximum 6,000 gallons		2,898	\$7.14	\$20,692		580	\$7.18	\$4,164		3,478	\$24,856	\$7.21	\$25,076	\$9.38	\$32,627
9	Total Residential Gallons - Orangewood		2,898		\$20,692		580		\$4,164		3,478	\$24,856		\$25,076		\$32,627
11	Total Residential Service - Orangewood	1,630	2,898		\$36,822	326	580		\$7,407	1,956	3,478	\$44,229		\$44,614		\$58,048
12	Average Residential Bill				\$22.59				\$22.72			\$22.61		\$22.81		\$29.68
SUMMERTREE																
14	All Residential Meter Sizes - Summertree	11,728		\$12.50	\$146,600	2,336		\$12.57	\$29,364	14,064		\$175,964	\$12.63	\$177,628	\$16.43	\$231,112
15	Total Residential Base Rate - Summertree	11,728			\$146,600	2,336			\$29,364	14,064		\$175,964		\$177,628		\$231,112
17	Gallonge Charge (per 1,000 Gallons)															
18	Maximum 6,000 gallons		21,036	\$10.62	\$223,402		4,207	\$10.68	\$44,931		25,243	\$268,333	\$10.73	\$270,857	\$13.96	\$352,413
19	Total Residential Gallons - Summertree		21,036		\$223,402		4,207		\$44,931		25,243	\$268,333		\$270,857		\$352,413
21	Total Residential Service - Summertree	11,728	21,036		\$370,002	2,336	4,207		\$74,294	14,064	25,243	\$444,297		\$448,486		\$583,525
22	Average Residential Bill				\$31.55				\$31.80			\$31.59		\$31.89		\$41.49
23	General Service - Base Charge															
24	1" General Service	20		\$31.24	\$625	4		\$31.40	\$126	24		\$750	\$31.54	\$757	\$41.04	\$985
25	2" General Service	10		\$99.95	\$1,000	2		\$100.47	\$201	12		\$1,200	\$100.92	\$1,211	\$131.31	\$1,576
26	General Service Total Base Charge - Summertree	30			\$1,624	6			\$327	36		\$1,951		\$1,968		\$2,561
28	Gallonge Charge															
29	per 1,000 Gallons		674	\$14.09	\$9,497		135	\$14.16	\$1,912		809	\$11,408	\$14.22	\$11,504	\$18.50	\$14,968
30	General Service Total Gallons - Sumemrtree		674		\$9,497		135		\$1,912		809	\$11,408		\$11,504		\$14,968
31																
32	Total General Service	30	674		\$11,121	6	135		\$2,238	36	29,530	\$13,359		\$13,472		\$17,528
33	Average General Service Bill				\$370.70				\$373.02			\$371.09		\$374.22		\$486.90
36	Miscellaneous Service Charge Revenues				\$1,628				\$326			\$1,954		\$1,954		
37	Adjustment to allocate NSF Fees based on ERCs											\$212		\$212		
38	Total Miscellaneous Service Charge Revenues				\$1,628				\$326			\$2,166		\$2,166		\$2,166
40	Total Above Calculations				\$419,573				\$84,266			\$504,051		\$508,738		\$661,267
42	Total Per Books				\$418,886				\$92,555			\$511,442				
43	To remove Accrued Revenues per B4											(\$9,175)				
44	To allocate NSF Fees based on ERCs											\$212				
45	Total Adjusted Books				\$418,886				\$92,555			\$502,479				
47	Difference				\$687				(\$8,290)			\$1,572				\$112
48	Percentage Difference				0.16%				-8.96%			0.31%				-0.02%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-W5
 Test Year Ended: December 31, 2015
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 2
 Preparer: Jared Deason

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

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Irrigation	(6) Private Fire Protection	(5) Total
WATER							
1	Jan-15	2,842		35	1	-	2,878
2	Feb-15	2,846		33	4	-	2,883
3	Mar-15	2,886		50	5	-	2,941
4	Apr-15	2,852		48	4	-	2,904
5	May-15	2,836		50	4	-	2,890
6	Jun-15	2,855		49	4	-	2,908
7	Jul-15	2,865		60	4	-	2,929
8	Aug-15	2,848		49	4	-	2,901
9	Sep-15	2,861		51	4	-	2,916
10	Oct-15	2,867		49	4	-	2,920
11	Nov-15	2,837		47	3	-	2,887
12	Dec-15	2,857		53	5	-	2,915
13							
14	Total	34,252	-	574	46	-	34,872

Line No.	(1) Month/ Year	(2) Residential	(3) Flat Rate	(4) General Service	(5) General Service - Irrigation	(6) Private Fire Protection	(5) Total
WASTEWATER							
15	Jan-15	1,322	3	5	-	-	1,330
16	Feb-15	1,336	3	5	-	-	1,344
17	Mar-15	1,340	3	5	-	-	1,348
18	Apr-15	1,328	3	5	-	-	1,336
19	May-15	1,322	3	5	-	-	1,330
20	Jun-15	1,335	3	5	-	-	1,343
21	Jul-15	1,336	3	5	-	-	1,344
22	Aug-15	1,332	3	5	-	-	1,340
23	Sep-15	1,331	3	5	-	-	1,339
24	Oct-15	1,329	3	5	-	-	1,337
25	Nov-15	1,323	3	4	-	-	1,330
26	Dec-15	1,326	3	6	-	-	1,335
27							
28	Total	15,960	36	60	-	-	16,056

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4
 Page 1 of 2

Preparer: Jared Deason

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	*Pursuant to Florida Statute 68.065				

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Sewer [x]

Florida Public Service Commission

Schedule E-4
 Page 2 of 2

Preparer: Jared Deason

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee (in lieu fo disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Schedule E-5
 Page 1 of 2

Preparer: Jared Deason

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

(1) Line No.	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 9,671	\$ 4,158		\$ 2,814	\$ 16,643
2					
3					
4					
5	Other Charges as follows:				
6	5270 - Plan Review Fee			300	
7	5270 - Inspection Fee			150	
8	5270 - Miscellaneous Service - Admin Fees for utility tax collected on behalf of Seminole County			425	
9	5285 - Connection Meter Fee			1,225	
10	5285 - NSF Check Charge			700	
11	5285 -Tampering Charge			15	
12					
13	Total			<u>\$ 2,814</u>	

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Sewer [x]

Schedule E-5
 Page 2 of 2

Preparer: Jared Deason

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 1,954	\$ -	\$ -	\$ -	\$ 1,954
2					
3	Other Charges as follows:				
4	Miscellaneous				-
5	NSF Check Charge				-
6	Shut-Off Charge				-
7	Total				<u>\$ -</u>

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule E-6

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

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) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5.25	M&H	129	2324 Prestige Drive	1
2	5.25	M&H	129	2327 Staghorn Drive	1
3	5.25	M&H	129	2424 Santiago Drive	1
4	5.25	M&H	129	2436 Prestige Drive	1
5	5.25	Kennedy	K-81A	4621 Darlington Road	1
6	4.50	Mueller	Improved	1948 Bonita Drive @ Pleasure Drive	1
7	5.25	AVK	2780	4124 Buena Vista Drive @ Pleasure Drive	1
8	4.50	Mueller	Improved	4004 Reggie Drive	1
9	4.50	Mueller	Improved	4004 Scarlet Maple Drive	1
10	5.25	Waterous	Pacer	4405 Bonita Drive near Hess Station	1
11	5.25	AVK	2780	1353 Hess Drive @ Buena Vista Drive	1
12	5.25	Kennedy	K-81A	4117 Lange Drive @ Pleasure Drive	1
13	4.50	Mueller	Improved	2143 Kepner Drive @ Lange	1
14	5.25	Mueller	Improved	11922 Boynton Drive	1
15	4.50	Mueller	Improved	11730 Bayonet Lane	1
16	4.50	Mueller	Improved	12102 Boynton Drive	1
17	4.50	Mueller	Improved	11614 Boynton Drive	1
18	5.25	US Pipe	Metropolitan	11615 Pampas	1
19	5.25	US Pipe	Metropolitan	Golf Course @ Paradise Point Drive	1
20	5.25	US Pipe	Metropolitan	Rosetree Drive & Pampas Drive	1
21	5.25	US Pipe	Metropolitan	Paradise Point Drive & Scotch Pine Drive	1
22	5.25	US Pipe	Metropolitan	11515 Scotch Pine Drive	1
23	5.25	US Pipe	Metropolitan	11704 Rosetree Drive	1
24	5.25	US Pipe	Metropolitan	11811 Wax Mrytle Drive	1
25	5.25	US Pipe	Metropolitan	11517 Pampas Drive	1
26	5.25	US Pipe	Metropolitan	11631 Scotch Pine Drive	1
27	5.25	US Pipe	Metropolitan	11625 English Elm Drive	1
28	5.25	US Pipe	Metropolitan	11640 White Ash Drive	1
29	5.25	US Pipe	Metropolitan	11602 Golden Rain	1
30	5.25	US Pipe	Metropolitan	11601 Scotch Pine Drive	1
31	5.25	US Pipe	Metropolitan	11618 Pear Tree Lane	1
32	5.25	US Pipe	Metropolitan	11532 Rosetree Drive	1
33	5.25	US Pipe	Metropolitan	11606 White Ash Drive	1
34	5.25	US Pipe	Metropolitan	11711 Alderwood Drive	1
35	5.25	US Pipe	Metropolitan	Tupelo & Pampas Drive	1
36	5.25	US Pipe	Metropolitan	11632 Aspenwood Drive	1
37	5.25	US Pipe	Metropolitan	11604 Aspenwood Drive	1
38	5.25	US Pipe	Metropolitan	11720 Aspenwood Drive	1
39	5.25	US Pipe	Metropolitan	11634 Cocowood Drive	1
40	5.25	US Pipe	Metropolitan	11736 White Ash Drive	1
41	5.25	US Pipe	Metropolitan	11609 Cocowood Drive	1
42	5.25	Kennedy	K-81A	Loblolly Drive & Hollyann Drive	1
43	5.25	Kennedy	K-81A	1621 Hollyann Drive	1
44	5.25	Kennedy	K-81A	11647 Foxworth Drive	1
45	5.25	Kennedy	K-81A	11742 Ivywood Drive	1
46	5.25	American Darling	B-84-B	Paradise Point @ Clear Oaks Circle	1
47	5.25	American Darling	B-84-B	Clear Oaks Circle	1
48	5.25	American Darling	B-84-B	Paradise Point @ Cedar Oaks Circle	1
49	5.25	American Darling	B-84-B	11428 Sinatra Drive	1
50	5.25	American Darling	B-84-B	Turtle Dove Place	1
51	5.25	American Darling	B-84-B	11436 Golf Round Drive	1
52	5.25	American Darling	B-84-B	12146 Putter Green Court	1
53	5.25	American Darling	B-84-B	11244 Golf Round Drive	1
54	5.25	American Darling	B-84-B	12102 Tournament View Avenue	1
55	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ Aspen Way	1
56	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ UIF office	1
57	5.25	US Pipe	Metropolitan	Paradise Pointe Way @ Cross Creek bridge	1
58	5.25	American Darling	B-84-B	11238 Clear Oaks Circle	1
59	5.25	American Darling	B-84-B	11152 Clear Oaks Circle	1
60	5.25	American Darling	B-84-B	11427 Bloomington Drive	1
61	5.25	American Darling	B-84-B	11409 Windstar Court	1
62	5.25	American Darling	B-84-B	11001 Kiskadee Circle	1
63	5.25	American Darling	B-84-B	11056 Kiskadee Circle	1
64	5.25	American Darling	B-84-B	11150 Kiskadee Circle	1
65	5.25	American Darling	B-84-B	11250 Kiskadee Circle	1
66	5.25	American Darling	B-84-B	11024 Paradise Pointe Way	1
67	5.25	American Darling	B-84-B	11419 Merganser Way	1
68	5.25	American Darling	B-84-B	11219 Merganser Way	1
69				Total	68

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Schedule E-7
Page 1 of 1

Preparer: Jared Deason

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected

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 the approved tariffs. Describe with whom, the purpose and the elements of each contract being shown.

(1) Line No.	(2) Type	(3) Description
1		
2		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected

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) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Jared Deason

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC (___ GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC (___ GPD)		
14	or-per Lot (____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule E-11

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water or Sewer

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

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1 2	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - UIF - Pasco County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Water [x] or Sewer [x]

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical Projected
 Water or Sewer

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 applicable.

(1) Line No.	(2) Class. Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Water [X] or Sewer [X]

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

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

1 The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)
Jan-15	8.036	8.036	0.000	2.687	4.339	1.011
Feb-15	6.610	6.610	0.000	2.554	3.929	0.127
Mar-15	6.297	6.297	0.000	2.432	3.350	0.516
Apr-15	4.662	4.662	0.000	2.534	1.998	0.129
May-15	4.172	4.172	0.000	2.376	1.787	0.008
Jun-15	4.096	4.096	0.000	1.840	2.056	0.200
Jul-15	4.010	4.010	0.000	1.871	1.827	0.311
Aug-15	3.900	3.900	0.000	2.047	1.872	-0.020
Sep-15	4.014	4.014	0.000	2.039	1.797	0.178
Oct-15	4.118	4.118	0.000	2.147	1.644	0.328
Nov-15	4.096	4.096	0.000	2.475	1.590	0.032
Dec-15	4.588	4.588	0.000	2.356	1.666	0.566
Total	58.599	58.599	0.000	27.358	27.854	3.387

(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. For Summertree, there no deviations to correct.

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

(3) The water at Summertree is high in trichloromethanes that require disinfection using chloramination. There is also a high ir groundwater requiring treatment with polyphosphate to sequester it. In the last case, Docket No. 120209-WS, it was recognize to strike a balance in treatment under these conditions. To do so has required a large volume of flushing on a daily basis to mai residuals throughout the system. This practice is expected to continue until such time as the Utility interconnects with the Pasc system. The resulting reliance on Pasco for all water supply is expected to provide a more stable water quality and a reduction Customer preference is being surveyed, and if they support the switch to Pasco County water, the two systems should be inter Pasco County supplying 100% of the water in 2016.

Reconciliation of gallons sold:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005% The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	3.034
Feb-15					0.000	3.051
Mar-15					0.000	2.847
Apr-15					0.000	2.727
May-15					0.000	2.417
Jun-15					0.000	1.832
Jul-15					0.000	2.778
Aug-15					0.000	3.645
Sep-15					0.000	2.609
Oct-15					0.000	2.771
Nov-15					0.000	2.787
Dec-15					0.000	2.852
Total	0.000				0.000	33.347

All sewage pumped to Pasco County

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	(Max day per CUP)	386,200
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>1/3/2015</u>	<u>338,000</u>
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily.		
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>1/10/2015</u>	<u>304,000</u>
	(2) <u>1/22/2015</u>	<u>304,000</u>
	(3) <u>1/24/2015</u>	<u>309,000</u>
	(4) <u>1/1/2015</u>	<u>324,000</u>
	(5) <u>1/3/2015</u>	<u>338,000</u>
	AVERAGE	<u>315,800</u>
4 Average Daily Flow	Max Month	<u>259,226</u>
	Annual	<u>160,545</u>
5 Required Fire Flow (Mixed single & multi-family)	1,000 gpm for 2 hours	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-4

Page 1 of 1

Preparer: Seidman, F.

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

	MONTH	GPD
Not Applicable - all sewage pumped to Pasco County		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
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
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule F-5
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 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		1,291 gpm
Firm Reliable well pumping capacity (largest well out), gpm		891 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		22,500 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		338,000 gpd
Peak hour demand = 2x max day/1440		469 gpm
Fire flow requirement	1,000 gpm for 2 hours	120,000 gpd
Unaccounted for water	5.78% of water pumped	6 gpm
Acceptable unaccounted for	10.00%	11 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:
No Usable Storage

Water Treatment Plant, no usable storage

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

A =	Peak demand	469 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	891 gpm

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

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

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

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

Not Applicable - all sewage pumped to Pasco County

The wastewater interconnection is considered to be 100% used & useful.

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

SUMMERTREE PURCHASES

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd	inch-dia./mile gpy	
	4		372	0.070	141	
1	6		3,825	0.724	2,173	
2	8		30,585	5.793	23,170	
3	10		2,677	0.507	2,535	
4	Total		37,459	7.095	28,020	10,227,189
5	Estimated Inflow @ 10% of flows (I.10)					2,718,493
6	Allowable I&I					12,945,682

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated by Pasco County					33,347,000
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			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	26,377,016	80%	21,101,613
9	All Other	807,910	90%	727,119
10	Estimated flows returned	27,184,926		21,828,732

11	Estimated I&I (treated less returned) [I.7-I.10]				11,518,268
12	Actual less allowable [I.11-I.6]				-1,427,414
13	Excess, if any [I.11-I.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

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

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
Docket No.: 160101-WS
Test 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 System

Used & useful was last set for this system in Docket Nos. 120209-WS.

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-8

Page 1 of 1

Preparer: Seidman, F.

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.

All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	1,056	1,049	1,053	23,095,007	21,943	23,987,217	1,093	
2	2012	1,049	1,104	1,077	22,697,124	21,084	23,570,684	1,118	2.27%
3	2013	1,104	1,136	1,120	25,094,508	22,406	26,012,448	1,161	3.85%
4	2014	1,136	1,161	1,149	24,773,919	21,571	25,575,499	1,186	2.13%
5	2015	1,161	1,168	1,165	26,377,016	22,651	27,357,926	1,208	1.87%
Average Growth Through 5-Year Period (Col. 8)									<u>2.53%</u>

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

Constant:	1063.999787	X	Y
X Coefficient:	29.70189241	1	1,093
R^2:	0.986323189	2	1,118
		3	1,161
		4	1,186
		5	1,208
		10	1361
Five year growth			153 Ercs
Annual average growth			30.64 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Summertree (252-414)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2011	1,055	1,049	1,052	23,095,007	21,953	23,812,957	1,085		
2	2012	1,049	1,103	1,076	22,694,204	21,091	23,364,134	1,108	2.13%	
3	2013	1,103	1,136	1,120	25,091,638	22,413	25,813,638	1,152	3.97%	
4	2014	1,136	1,161	1,149	24,773,919	21,571	25,437,849	1,179	2.39%	
5	2015	1,161	1,168	1,165	26,377,016	22,651	27,184,926	1,200	1.77%	
								Average Growth Through 5-Year Period (Col. 8)		2.56%

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

Constant: 1053.991899
 X Coefficient: 30.24449473
 R^2: 0.985115578

X	Y
1	1,085
2	1,108
3	1,152
4	1,179
5	1,200
10	1356

Five year growth 156 Ercs
 Annual average growth 31.25 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	Total Gallons Corrected for Meter Error (1)	(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs		Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	5.553	5.725	0.000	5.525	0.037	0.164	2.9%
Feb-15	5.972	6.122	0.000	4.984	0.011	1.127	18.4%
Mar-15	6.839	6.918	0.000	5.282	0.013	1.623	23.5%
Apr-15	6.332	6.406	0.000	5.672	0.022	0.712	11.1%
May-15	5.939	6.009	0.000	5.132	0.013	0.863	14.4%
Jun-15	6.145	6.215	0.000	5.934	0.017	0.263	4.2%
Jul-15	6.606	6.684	0.000	4.727	0.135	1.822	27.3%
Aug-15	7.268	7.354	0.000	5.432	0.056	1.867	25.4%
Sep-15	5.972	6.039	0.000	4.559	0.042	1.437	23.8%
Oct-15	6.375	6.448	0.000	5.127	0.124	1.198	18.6%
Nov-15	6.750	6.825	0.000	4.565	0.102	2.158	31.6%
Dec-15	5.176	5.242	0.000	4.992	0.066	0.184	3.5%
Total	74.925	75.988	0.000	61.930	0.638	13.420	17.7%

(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. For Summertree, there no

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

Reconciliation of gallons sold:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005%. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Oranewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-15					0.000	0.357
Feb-15					0.000	0.350
Mar-15					0.000	0.372
Apr-15					0.000	0.301
May-15					0.000	0.269
Jun-15					0.000	0.270
Jul-15					0.000	0.623
Aug-15					0.000	1.495
Sep-15					0.000	0.493
Oct-15					0.000	0.341
Nov-15					0.000	0.314
Dec-15					0.000	0.339
Total	0.000				0.000	5.526

(Above data in millions of gallons)

Wastewater collection is provide to the Wis-Bar area

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. (Max day per CUP)		386,200
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>8/6/2015</u>	<u>336,800</u>
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>8/7/2015</u> (2) <u>8/11/2015</u> (3) <u>8/9/2015</u> (4) <u>8/10/2015</u> (5) <u>8/6/2015</u>	<u>266,300</u> <u>272,900</u> <u>306,350</u> <u>306,350</u> <u>336,800</u>
	AVERAGE	<u>297,740</u>
4 Average Daily Flow	Max Month <u>237,232</u> Annual <u>208,187</u>	
5 Required Fire Flow	500 gpm for 2 hours	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	MONTH	GPD
<p>Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.</p>		
<p>1. Plant Capacity</p> <p>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</p>		
<p>2. Average Daily Flow Max Month (a)</p> <p>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.</p>		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule F-5
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 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		919 gpm
Firm Reliable well pumping capacity (largest well out), gpm		678 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		38,870 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		336,800 gpd
Peak hour demand = 2x max day/1440		468 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	17.66% of water pumped	26 gpm
Acceptable unaccounted for	10.00%	14 gpm
Excess unaccounted for		11 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant, no usable storage

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

A =	Peak demand	468 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	11 gpm
E =	Firm Reliable Capacity	678 gpm

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

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Oranewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Not Applicable - wastewater service purchased from Pasco County.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test Year Ended: December 31, 2011

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

ORANGEWOOD (WIS-BAR)

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd	gpy	
	4		0	0.000	0	
1	6		0	0.000	0	
2	8		4,662	0.883	3,532	
3	10		0	0.000	0	
4	Total		4,662	0.883	3,532	1,289,114
5	Estimated Inflow @ 10% of flows (I.10)					372,135
6	Allowable I&I					1,661,248

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 5,526,330

			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	3,622,137	80%	2,897,710
9	All Other	99,210	90%	89,289
10	Estimated flows returned	3,721,347		2,986,999

11 Estimated I&I (treated less returned) [I.7-I.10] 2,539,332
 12 Actual less allowable [I.11-I.6] 878,083
 13 Excess, if any [I.11-I.6, if positive] 878,083
 14 Excess as percent of wastewater treated 15.89%

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
Docket No.: 160101-WS
Test 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 and Collection Systems

Used & useful was last set for this system in Docket Nos. 120209-WS.

The water distribution system and collection system were found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)

Schedule F-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

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

Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.

All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.

The system remains 100% used & useful.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	Ending	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	1,721	1,731			1,726	58,345,821	33,804	62,953,482	1,862	
2	2012	1,731	1,643			1,687	58,148,784	34,469	62,118,027	1,802	-3.23%
3	2013	1,643	1,686			1,665	56,179,801	33,752	59,519,654	1,763	-2.15%
4	2014	1,686	1,675			1,681	54,894,817	32,666	58,107,473	1,779	0.87%
5	2015	1,675	1,687			1,681	56,352,532	33,523	61,929,763	1,847	3.85%
Average Growth Through 5-Year Period (Col. 8)											<u>-0.16%</u>

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

Constant:	1826.779434	X	Y
X Coefficient:	-5.317696148	1	1,862
R^2:	0.038592303	2	1,802
		3	1,763
		4	1,779
		5	1,847
		10	1774
Five year growth			(74) Ercs
Annual average growth			-14.75 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco - Orangewood, Buena Vista, Wis-Bar (252-414)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	155	157	156	3,924,749	25,159	3,971,679	158	
2	2012	157	156	157	3,730,302	23,836	3,779,802	159	0.45%
3	2013	156	156	156	3,520,266	22,566	3,572,276	158	-0.17%
4	2014	156	156	156	3,529,009	22,622	3,577,149	158	-0.11%
5	2015	156	159	158	3,622,137	22,998	3,721,347	162	2.33%
Average Growth Through 5-Year Period (Col. 8)									<u>0.62%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	156.7032399	1	158
X Coefficient:	0.74484182	2	159
R^2:	0.522946218	3	158
		4	158
		5	162
		10	164
Five year growth			2 Ercs
Annual average growth			0.47 Ercs

Interim Rate
Schedules

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County

Schedule: A-1 (Interim)

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim Final

Historic Projected

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	4,388,952	296,301	(A)	4,685,253	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	2,344	-	(A)	2,344	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	130,454	(130,454)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(1,598,286)	26,257	(D)	(1,572,029)	A-9, A-3 Int.
10						
11	Less: CIAC	(720,510)	(1,225)	(E)	(721,735)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	334,667		(E)	334,667	A-14, A-3 Int.
14						
15	Acquisition Adjustments	375,485	(375,485)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(34,441)	34,441	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	82,498	(G)	82,498	A-17, A-3 Int.
22						
23	Total Rate Base	2,878,665	(67,667)		2,810,998	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,034,888		(A)	1,034,888	A-6, A-3 Int.
2						
3	Utility Land & Land Rights	7,734	-	(A)	7,734	A-6, A-3 Int.
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	34	(34)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	423,771	18,350	(D)	442,121	A-10, A-3 Int.
10						
11	Less: CIAC	(633,772)	-	(E)	(633,772)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	396,078		(E)	396,078	A-14, A-3 Int.
14						
15	Acquisition Adjustments	78,938	(78,938)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(7,255)	7,255	(F)	-	-
18						
19	Advances For Construction	-				A-16
20						
21	Working Capital Allowance	-	35,799	(G)	35,799	A-17, A-3 Int.
22						
23	Total Rate Base	1,300,416	(17,568)		1,282,848	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Test Year Ended: December 31, 2015
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 1
 Docket No.: 160101-WS
 Preparer: Deborah D. Swain

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

Line No.	Description	Water	Wastewater
1	(A) <u>Utility Plant, Land</u>		
2	To adjust T&D Main booked incorrectly to Orange County	296,301	
3	Total Utility Plant Adjustments	296,301	-
4	(B) <u>Non-Used & Useful Plant</u>		
5			
6	(C) <u>Construction Work in Progress</u>		
7	1. To remove from rate base average adjusted construction work in process balance	(130,454)	(34)
8			
9	Total Construction Work in Progress Adjustments	(130,454)	(34)
10			
11	(D) <u>Accumulated Depreciation</u>		
12	<u>1. Utility Plant in Service</u>		
13	(a) To restate Project Phoenix accumulated depreciation	(42,287)	(18,350)
14	(b) To adjust Avg T&D Main Accum Depr booked incorrectly to Orange County	16,030	
15			
16	Total adjustments to UPIS Accumulated Depreciation	(26,257)	(18,350)
17			
18	(E) <u>Contributions in Aid of Construction / Amortization</u>		
19	1. Adjustment for Connection Meter Fee incorrectly coded to Misc Revenues	1,225	-
20			
21	1,225	-	
22	(F) <u>Acquisition Adjustments / Accumulated Amortization</u>		
23	Acquisition Adjustments	(375,485)	(78,938)
24	Accum. Amort. of Acq. Adjustments	34,441	7,255
25	Total Acquisition Adjustments	(341,044)	(71,683)
26			
27	(G) <u>Working Capital Adjustment Per Schedule A-17</u>	82,498	35,799

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [X] Final []
 Historic [X] or Projected []

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	910,704	(8,226)	902,478	56,126	(A) 958,604	B-4, B-3 Int.
2							
3	Operation & Maintenance	595,947	(157,114)	438,833		(B) 438,833	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	195,706	(25,753)	169,953		(C) 169,953	B-13, B-3 Int.
6							
7	Amortization	-		-		(D) -	
8							
9	Taxes Other Than Income	148,471	(58,067)	90,404	2,526	(E) 92,930	B-15, B-3 Int.
10							
11	Provision for Income Taxes	360	(360)		67,375	(F) 67,375	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	940,484	(241,294)	699,191	69,901	769,092	
14							
15	NET OPERATING INCOME	(29,780)	233,067	203,287	(13,775)	189,512	
16							
17							
18	RATE BASE	2,878,665	(67,667)	2,810,998		2,810,998	
19							
20							
21	RATE OF RETURN	-- %		7.23 %		6.74 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Deborah D. Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	511,442	(3,243)	508,199	106,061	(A) 614,260	B-4, B-3 Int.
2							
3	Operation & Maintenance	236,929	157,114	394,043	-	(B) 394,043	B-6, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	25,819	24,366	50,184		(C) 50,184	B-14, B-3 Int.
6							
7	Amortization	-				(D) -	
8							
9	Taxes Other Than Income	-	48,041	48,041	4,773	(E) 52,814	B-15, B-3 Int.
10							
11	Provision for Income Taxes	156	(156)		30,741	(F) 30,741	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	262,904	229,365	492,269	35,514	527,783	
14							
15	NET OPERATING INCOME	248,537	(232,607)	15,930	70,547	86,477	
16							
17							
18	RATE BASE	1,300,416	(17,568)	1,282,848		1,282,848	
19							
20							
21	RATE OF RETURN	19.11 %		1.24 %		6.74 %	

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4	910,704	511,442
6	(a) To remove Accrued Revenues per B4	(14,831)	(9,175)
7	(b) To reclass Connection Meter Fee to CIAC	(1,225)	-
8	(c) To allocate NSF Fees based on ERCs	(212)	212
9	(d) To remove fees for prior period	(33)	
10	Adjustment to Test Year Revenues	<u>(16,301)</u>	<u>(8,963)</u>
11	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>894,403</u>	<u>502,479</u>
12			
13	(2) Annualized Revenue		
14	To calculate test year revenues based on most current rates during the test year		
15	Annualized water revenues per Schedule E-2 Interim	902,478	508,199
16	Test Year Adjusted Revenues net of Accrual per above	<u>894,403</u>	<u>502,479</u>
17	Adjustment required to annualize revenues	<u>8,075</u>	<u>5,720</u>
18			
19	<u>Pro-Forma Adjustments</u>		
20	(3) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim	<u>56,126</u>	<u>106,061</u>
22			
23	Total Adjustments to Revenues	<u>47,900</u>	<u>102,818</u>
24			
25	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
26	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
27	Column (3) for detail accounts and amounts	<u>(157,114)</u>	<u>157,114</u>
28	Total Allocation to Wastewater	<u>(157,114)</u>	<u>157,114</u>
29			
30	Total Test Year Adjustments to O&M	<u>(157,114)</u>	<u>157,114</u>
31	(C) Adjustments to Depreciation Expense:		
32	(1) To allocate common general depreciation expense from water to wastewater	(26,874)	26,874
33	(See Schedules B13 & B14, column (3) for account breakdown)		
34			
35	(2) To restate Project depreciation expense	(5,779)	(2,508)
36			
37	(3) To adjust depreciation expense for T&D Main booked to Orange County incorrectly	6,900	
37	Total Adjustments to Depreciation Expenses	<u>(25,753)</u>	<u>24,366</u>
38			

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	(E) <u>Taxes Other Than Income (TOTI)</u>		
2	<u>Test Year Adjustments</u>		
3	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(148,471)	-
4	between water and wastewater and make corrections as necessary		
5			
6	(2) Payroll Taxes		
7	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	15,366	6,668
8			
9	(3) Personal Property Tax		
10	(a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Bool	32,329	16,898
11			
12	(4) Real Estate Tax		
13	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,183	1,192
14	(b) Allocation of allocated taxes per books based on ERCs	807	350
15	(c) Correction of allocated taxes per books	-	-
16	Total Real Estate Tax Adjustment	1,990	1,542
17			
18	(5) General & Other Taxes		
19	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	92	40
20			
21	(6) Regulatory Assessment Fees (RAF)		
22	(a) Calculate RAFs based on Adjusted Test Year Revenues		
23	Test Year Adjusted Revenues	894,403	502,479
24	(b) Calculate RAFs for Annualized Revenues		
25	Annualized Revenues Adjustment	8,429	6,259
26	Total Test Year Adjusted Revenues	902,832	508,738
27	RAF Rate	4.5%	4.5%
28	Adjusted Test Year RAF	40,627	22,893
29			
30	Total Test Year Adjustments to TOTI	(58,067)	48,041
31			
32	<u>Pro Forma Adjustments</u>		
33	(7) Regulatory Assessment Fees (RAF)		
34	(a) Calculate RAFs on Additional Revenues Requested		
35	Additional Revenues Requested	56,126	106,061
36	RAF Rate	4.5%	4.5%
37	Adjustment to RAF	2,526	4,773
38			
39	Total Adjustments to TOTI	(55,541)	52,814
40			
41	(E) <u>Provision for Income Taxes</u>		
42	(1) To calculate adjusted taxes prior to revenue increase	(360)	(156)
43			
44	(2) To calculate additional taxes due to requested revenue adjustments	67,375	30,741
45			
46	Total Adjustments to Provision for Income Taxes	67,015	30,585

Reconciliation of Capital Structure to Requested Rate Base
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
Docket No.: 160101-WS
Schedule Year Ended: 12/31/08
Interim [x] Final []
Historical [x] Projected []

Schedule D-2 (Interim)
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Adjusted Thirteen Month Average	(6) Reconciliation Adjustments		(6) Reconciled to Requested Rate Base
						Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	180,000,000	(178,368,327)	46.33%	1,631,673
2	Short Term Debt	2,300,000	17,000,000	17,100,000	17,100,000	(16,945,039)	4.40%	154,961
3	Preferred Stock	-	-	-	-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923	191,432,923	(189,697,707)	49.27%	1,735,216
5	Customer Deposits	22,933	22,981	22,434	22,434	-	n/a	22,434
6	Tax Credits - Zero Cost	36,789	33,768	34,269	34,269	-	n/a	34,269
7	Tax Credits - Weighted Cost	-	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes	540,387	570,736	515,292	515,292	-	n/a	515,292
9	Other (Explain)	-	-	-	-	-	0.00%	-
11	Total	370,344,109	399,562,486	389,104,919	389,104,919	(385,011,073)	100.00%	4,093,846

Notes:

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

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [x] Final []
 Water [x] or Sewer []

Schedule E-1 Interim
 Page 1 of 2
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	Test Year Rates		Current Rates	
		11.17.2014	10.27.2015	10.27.2015	Proposed Rates
ORANGEWOOD					
1	Residential				
2	5/8" Residential	\$11.72	\$11.81	\$11.81	\$12.56
3	3/4" Residential	\$17.58	\$17.72	\$17.72	\$18.84
4	1" Residential	\$29.30	\$29.53	\$29.53	\$31.40
5	1.5" Residential	\$58.58	\$59.03	\$59.03	\$62.77
6	2" Residential	\$93.73	\$94.45	\$94.45	\$100.43
7	3" Residential	\$187.46	\$188.90	\$188.90	\$200.86
8	4" Residential	\$292.91	\$295.17	\$295.17	\$313.85
9	6" Residential	\$585.82	\$590.33	\$590.33	\$627.70
10					
11	General Service				
12	5/8" General Service	\$11.72	\$11.81	\$11.81	\$12.56
13	3/4" General Service	\$17.58	\$17.72	\$17.72	\$18.84
14	1" General Service	\$29.30	\$29.53	\$29.53	\$31.40
15	1.5" General Service	\$58.58	\$59.03	\$59.03	\$62.77
16	2" General Service	\$93.73	\$94.45	\$94.45	\$100.43
17	3" General Service	\$187.46	\$188.90	\$188.90	\$200.86
18	4" General Service	\$292.91	\$295.17	\$295.17	\$313.85
19	6" General Service	\$585.82	\$590.33	\$590.33	\$627.70
20					
21	Gallonage Charge				
22	Residential Charge per 1,000 Gallons	\$5.41	\$5.45	\$5.45	\$5.79
23	General Service Charge per 1,000 Gallons	\$5.41	\$5.45	\$5.45	\$5.79
SUMMERTREE					
24	Residential				
25	5/8" Residential	\$11.10	\$11.19	\$11.19	\$11.90
26	3/4" Residential	\$16.65	\$16.78	\$16.78	\$17.84
27	1" Residential	\$27.75	\$27.96	\$27.96	\$29.73
28	1.5" Residential	\$55.48	\$55.91	\$55.91	\$59.45
29	2" Residential	\$88.77	\$89.45	\$89.45	\$95.11
30	3" Residential	\$177.54	\$178.91	\$178.91	\$190.24
31	4" Residential	\$277.41	\$279.55	\$279.55	\$297.25
32	6" Residential	\$544.82	\$549.02	\$549.02	\$583.77
33					
34	General Service				
35	5/8" General Service	\$11.10	\$11.19	\$11.19	\$11.90
36	3/4" General Service	\$16.65	\$16.78	\$16.78	\$17.84
37	1" General Service	\$27.75	\$27.96	\$27.96	\$29.73
38	1.5" General Service	\$55.48	\$55.91	\$55.91	\$59.45
39	2" General Service	\$88.77	\$89.45	\$89.45	\$95.11
40	3" General Service	\$177.54	\$178.91	\$178.91	\$190.24
41	4" General Service	\$277.41	\$279.55	\$279.55	\$297.25
42	6" General Service	\$544.82	\$549.02	\$549.02	\$583.77
43					
44	Gallonage Charge				
45	Residential Charge per 1,000 Gallons	\$5.13	\$5.17	\$5.17	\$5.50
46	General Service Charge per 1,000 Gallons	\$5.13	\$5.17	\$5.17	\$5.50

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Pasco County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [x] Final []
 Water [] or Sewer [X]

Schedule E-1 Interim
 Page 2 of 2
 Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)
		Test Year Rates		Current Rates	
		11.17.2014	10.27.2015	Proposed Rates	
ORANGEWOOD					
1	<u>Residential</u>				
2	All Residential Meter Sizes	\$9.63	\$9.68	\$11.71	
3					
4	Gallonage Charge (per 1,000 Gallons)				
5	Maximum 6,000 gallons	\$7.14	\$7.18	\$8.68	
6	<u>Multi - Residential</u>				
7	Flat Rate Service	\$24.08	\$24.21	\$29.28	
8					
SUMMERTREE					
9	<u>Residential</u>				
10	All Residential Meter Sizes	\$12.50	\$12.57	\$15.20	
11					
12	Gallonage Charge (per 1,000 Gallons)				
13	Maximum 6,000 gallons	\$10.62	\$10.68	\$12.92	
14					
15	<u>General Service</u>				
16	5/8" General Service	\$12.50	\$12.57	\$15.20	
17	3/4" General Service	\$18.74	\$18.84	\$22.79	
18	1" General Service	31.24	31.4	\$37.98	
19	1.5" General Service	62.48	62.8	\$75.96	
20	2" General Service	99.95	100.47	\$121.52	
21	3" General Service	199.89	200.93	\$243.02	
22	4" General Service	312.35	313.97	\$379.75	
23	6" General Service	624.69	627.94	\$759.49	
24					
25	Gallonage Charge				
26	General Service Charge per 1,000 Gallons	14.09	14.16	\$17.13	

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

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (in 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Rates 10.27.2015	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
ORANGEWOOD																
1	Residential - Base Charge															
2	5/8" Residential	16,798		\$11.72	\$196,873	3,360		\$11.81	\$39,682	20,158		\$236,554	\$11.81	\$238,066	\$12.56	\$253,184
3	1" Residential	20		\$29.30	\$586	4		\$29.53	\$118	24		\$704	\$29.53	\$709	\$31.40	\$754
4	Residential Total Base Charge -Orangewood	16,818			\$197,459	3,364			\$39,800	20,182		\$237,258		\$238,775		\$253,938
5																
6	Gallonge Charge															
7	per 1,000 Gallons		45,995	\$5.41	\$248,833		9,199	\$5.45	\$50,135		55,194	\$298,968	\$5.45	\$300,807	\$5.79	\$319,573
8	Residential Total Gallons - Orangewood		45,995		\$248,833		9,199		\$50,135		55,194	\$298,968		\$300,807		\$319,573
9																
10	Total Residential Service	16,818	45,995		\$446,292	3,364	9,199		\$89,934	20,182	55,194	\$536,226		\$539,582		\$573,511
11	Average Residential Bill				\$26.54				\$26.73			\$26.57		\$26.74		\$28.42
12																
13	General Service - Base Charge															
14	5/8" General Service	292		\$11.72	\$3,422	58		\$11.81	\$685	350		\$4,107	\$11.81	\$4,134	\$12.56	\$4,396
15	1" General Service	73		\$29.30	\$2,139	15		\$29.53	\$443	88		\$2,582	\$29.53	\$2,599	\$31.40	\$2,763
16	1.5" General Service	30		\$58.58	\$1,757	6		\$59.03	\$354	36		\$2,112	\$59.03	\$2,125	\$62.77	\$2,260
17	2" General Service	54		\$93.73	\$5,061	11		\$94.45	\$1,039	65		\$6,100	\$94.45	\$6,139	\$100.43	\$6,528
18	General Service Total Base Charge - Orangewood	449			\$12,380	90			\$2,521	539		\$14,901		\$14,996		\$15,947
19																
20	Gallonge Charge															
21	per 1,000 Gallons		4,855	\$5.41	\$26,266		971	\$5.45	\$5,292		5,826	\$31,558	\$5.45	\$31,752	\$5.79	\$33,733
22	General Service Total Gallons - Orangewood		4,855		\$26,266		971		\$5,292		5,826	\$31,558		\$31,752		\$33,733
23																
24	Total General Service	449	4,855		\$38,646	90	971		\$7,813	539	5,826	\$46,459		\$46,748		\$49,679
25	Average General Service Bill				\$86.07				\$86.81			\$86.19		\$86.73		\$92.17
26																

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)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Effective 11.17.2014	Total Billable Gallons (in 000's) for Rates 11.17.2014	Test Year Rates Effective 11.17.2014	Test Year Revenues for Rates 11.17.2014	Total Bills for Rates Effective 10.27.2015	Total Billable Gallons (in 000's) for Rates 10.27.2015	Test Year Rates Effective 10.27.2015	Test Year Revenues for Rates 10.27.2015	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates 10.27.2015	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
SUMMERTREE																
1	Residential - Base Charge															
2	5/8" Residential	11,728		\$11.10	\$130,181	2,336		\$11.19	\$26,140	14,064		\$156,321	\$11.19	\$157,376	\$11.90	\$167,362
3	Residential Total Base Charge - Summertree	11,728			\$130,181	2,336			\$26,140	14,064		\$156,321		\$157,376		\$167,362
4																
5	Gallonge Charge															
6	per 1,000 Gallons		21,983	\$5.13	\$112,773		4,397	\$5.17	\$22,732		26,380	\$135,505	\$5.17	\$136,385	\$5.50	\$145,090
7	Residential Total Gallons- Summertree		21,983		\$112,773		4,397		\$22,732		26,380	\$135,505		\$136,385		\$145,090
8																
9	Total Residential Service	11,728	21,983		\$242,954	2,336	4,397		\$48,872	14,064	26,380	\$291,826		\$293,761		\$312,452
10	Average Residential Bill				\$20.72				\$20.92			\$20.75		\$20.89		\$15.48
11																
12	General Service - Base Charge															
13	5/8" General Service	30		\$11.10	\$333	6		\$11.19	\$67	36		\$400	\$11.19	\$403	\$11.90	\$428
14	1" General Service	20		\$27.75	\$555	4		\$27.96	\$112	24		\$667	\$27.96	\$671	\$29.73	\$714
15	2" General Service	10		\$88.77	\$888	2		\$89.45	\$179	12		\$1,067	\$89.45	\$1,073	\$95.11	\$1,141
16	General Service Total Base Charge - Summertree	60			\$1,776	12			\$358	72		\$2,134		\$2,147		\$2,283
17																
18	Gallonge Charge															
19	per 1,000 Gallons		817	\$5.13	\$4,191		163	\$5.17	\$843		980	\$5,034	\$5.17	\$5,067	\$5.50	\$5,390
20	General Service Total Gallons - Summertree		817		\$4,191		163		\$843		980	\$5,034		\$5,067		\$5,390
21																
22	Total General Service	60	817		\$5,967	12	163		\$1,201	72	980	\$7,168		\$7,214		\$7,673
23	Average General Service Bill				\$99.45				\$100.05			\$99.55		\$100.19		\$14.24
24																
25	Miscellaneous Service Charge Revenues				14,131				2,512			16,643		16,643		
26	Adjustment to reclass Connection Meter Fee to CIAC											(1,225)		(1,225)		
27	Adjustment to allocate NSF Fees based on ERCs											(212)		(212)		
28	Adjustment to remove non-utility fees for collecting sales tax											(33)		(33)		
29	Total Miscellaneous Service Charge Revenues				14,131				2,512			15,173		15,173		15,173
30																
31	Total Above Calculations				\$747,988				\$150,332			\$896,851		\$902,478		\$958,489
32																
33	Total Per Books				\$746,258				\$164,447			\$910,705				
34	Adjustment to Remove Accrual Included in Per Books Balance											(14,831)				
35	To reclass Connection Meter Fee to CIAC											(1,225)				
36	To allocate NSF Fees based on ERCs											(212)				
37	To remove fees for prior period											(33)				
38																
39	Total - Adjusted Books				\$746,258				\$164,447			\$894,404			Total Required Revenues	958,604
40																
41	Difference				\$1,730				(\$14,115)			\$2,447			Difference	(\$115)
42																
43	Percentage Difference				0.23%				-8.58%			0.27%			Percentage Difference	-0.01%

Interim [X] Final []
 Water [] or 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.

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Effective 11.17.2014	(3) Total Billable Gallons (In 000's) for Rates 11.17.2014	(4) Test Year Rates Effective 11.17.2014	(5) Test Year Revenues for Rates 11.17.2014	(6) Total Bills for Rates Effective 10.27.2015	(7) Total Billable Gallons (In 000's) for Rates 10.27.2015	(8) Test Year Rates Effective 10.27.2015	(9) Test Year Revenues for Rates 10.27.2015	(10) Total Bills for Test Year	(11) Total Billable Gallons (In 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Rates 10.27.2015	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
ORANGWOOD																
1	Residential - Base Charge															
2	All Residential Meter Sizes - Summertree	1,600		\$9.63	\$15,408	320		\$9.68	\$3,098	1,920		\$18,506	\$9.68	\$18,586	\$11.71	\$22,479
3	Total Residential Base Rate - Orangewood	1,600			\$15,408	320			\$3,098	1,920		\$18,506		\$18,586		\$22,479
4																
5	Gallonge Charge (per 1,000 Gallons)															
6	Maximum 6,000 gallons		3,108	\$7.14	\$22,191		622	\$7.18	\$4,466		3,730	\$26,657	\$7.18	\$26,781	\$8.68	\$32,392
7	Total Residential Gallons - Orangewood		3,108		\$22,191		622		\$4,466		3,730	\$26,657		\$26,781		\$32,392
8																
9	Total Residential Service - Orangewood	1,600	3,108		\$37,599	320	622		\$7,564	1,920	3,730	\$45,163		\$45,367		\$54,871
10	Average Residential Bill				\$23.50				\$23.64			\$23.52		\$23.63		\$28.58
11																
12	Flat Rate Residential	30		\$24.08	\$722	6		\$24.21	\$145	36		\$868	\$24.21	\$872	\$29.28	\$1,054
13																
14	Total Multi-Residential - Orangewood	30			\$722	6			\$145	36		\$868		\$872		\$1,054
15	Average Multi- Residential Bill				\$24.08				\$24.21			\$24.10		\$24.21		\$29.28
SUMMERTREE																
16	All Residential Meter Sizes - Summertree	11,728		\$12.50	\$146,600	2,336		\$12.57	\$29,364	14,064		\$175,964	\$12.57	\$176,784	\$15.20	\$213,821
17	Total Residential Base Rate - Summertree	11,728			\$146,600	2,336			\$29,364	14,064		\$175,964		\$176,784		\$213,821
18																
19	Gallonge Charge (per 1,000 Gallons)															
20	Maximum 6,000 gallons		21,036	\$10.62	\$223,402		4,207	\$10.68	\$44,931		25,243	\$268,333	\$10.68	\$269,595	\$12.92	\$326,075
21	Total Residential Gallons - Summertree		21,036		\$223,402		4,207		\$44,931		25,243	\$268,333		\$269,595		\$326,075
22																
23	Total Residential Service - Summertree	11,728	21,036		\$370,002	2,336	4,207		\$74,294	14,064	25,243	\$444,297		\$446,380		\$539,896
24	Average Residential Bill				\$31.55				\$31.80			\$31.53		\$31.74		\$38.33
25	General Service - Base Charge															
26	1" General Service	20		\$31.24	\$625	4		\$31.40	\$126	24		\$750	\$31.40	\$754	\$37.98	\$911
27	2" General Service	10		\$99.95	\$1,000	2		\$100.47	\$201	12		\$1,200	\$100.47	\$1,206	\$121.52	\$1,458
28	ral Service Total Base Charge - Summertree	30			\$1,624	6			\$327	36		\$1,951		\$1,959		\$2,370
29																
30	Gallonge Charge															
31	per 1,000 Gallons		674	\$14.09	\$9,497		135	\$14.16	\$1,912		809	\$11,408	\$14.16	\$11,455	\$17.13	\$13,855.35
32	General Service Total Gallons - Sumemrtree		674		\$9,497		135		\$1,912		809	\$11,408		\$11,455		\$13,855
33																
34	Total General Service	30	674		\$11,121	6	135		\$2,238	36	809	\$13,359		\$13,415		\$16,225
35	Average General Service Bill				\$370.70				\$373.02			\$373.09		\$372.63		\$450.70
36																
37	Miscellaneous Service Charge Revenues				1,628				326			1,954		1,954		1,954
38	Adjustment to allocate NSF Fees based on ERCs								212			212		212		212
39	Total Miscellaneous Service Charge Revenues				\$1,628				\$326			\$2,166		\$2,166		\$2,166
40																
41	Total Above Calculations				\$421,073				\$84,567			\$505,852		\$508,199		\$614,213
42																
43	Total Per Books				\$426,200				\$85,240			\$511,440				
44	To remove Accrued Revenues per B4											(9,175)				
45	To allocate NSF Fees based on ERCs											212				
46																
47	Total - Adjusted Books				\$426,200				\$85,240			\$502,477			Total Required Revenues	\$614,260
48																
49	Difference				(\$5,127)				(\$673)			\$3,375			Difference	(\$47)
50	Percentage Difference				-1.20%				-0.79%			0.67%			Percentage Difference	-0.01%