

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

VOLUME I



FOR THE

Test Year Ended: 12/31/2015

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

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

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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,721,642	\$ (40,488) (A)	\$ 2,681,155	A-3, A-5
2					
3	Utility Land & Land Rights	22,058	- (A)	22,058	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	23	(23) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,733,945)	572,990 (D)	(1,160,955)	A-3, A-9
10					
11	Less: CIAC	(899,522)	(E)	(899,522)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	481,003	(E)	481,003	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance	24,526	(G)	24,526	A-3, A-17
20					
21	Total Rate Base	\$ 615,786	\$ 532,479	\$ 1,148,265	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,899,088	\$ 220,036 (A)	\$ 3,119,124	A-3, A-6
2					
3	Utility Land & Land Rights	57,035	- (A)	57,035	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	-	- (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,447,248)	(149,838) (D)	(1,597,086)	A-3, A-10
10					
11	Less: CIAC	(1,216,759)	(E)	(1,216,759)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	934,536	(E)	934,536	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance	38,843	(G)	38,843	A-3, A-17
20					
21	Total Rate Base	<u>\$ 1,265,495</u>	<u>\$ 70,198</u>	<u>\$ 1,335,692</u>	

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

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 2
 Preparer: Frank Seidman

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 in Service		
2	(1) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(145,600)	145,600
4	341.5 / 391.7 Transportation Eqpt	(57,586)	57,586
5	345.5/395.7 Power Operated Equipment	1,471	(1,471)
6	Total Allocations of common Plant between systems	<u>(201,715)</u>	<u>201,715</u>
7			
8	(2) Pro Forma Plant Additions		
9	311.3 Electrical Improvements	520,000	
10	341.5/391.7 Major Truck Upgrade - allocated portion	933	777
11	341.5/391.7 Vehicle Replacement Program - allocated portion	14,158	11,798
12	340.5/390.7 GIS Mapping Service - allocated portion	26,755	14,594
13	Total Pro Forma Plant Additions	<u>\$ 561,846</u>	<u>\$ 27,169</u>
14			
15	(5) Plant retired related to Pro Forma		
16	311.3 Electrical Improvements	(390,000)	
17	341.5/391.7 Vehicle Replacement Program - allocated portion	(10,619)	(8,849)
18	Total Pro Forma Plant Retirements	<u>(400,619)</u>	<u>(8,849)</u>
19			
20	Total Adjustments to Utility Plant in Service	<u>\$ (40,488)</u>	<u>\$ 220,036</u>
21			
22	(B) Adjustments for Used & Useful	\$ -	\$ -
23			
24	(C) Construction Work in Progress		
25	To remove from rate base average construction work in progress	(23)	-
26	Total Construction Work in Progress	<u>\$ (23)</u>	<u>\$ -</u>
27			
28	(D) Accumulated Depreciation		
29	(1) Reclassify Plant		
30	355.2 Power Gen Equipment		(91)
31	395.7 Power Operated Equipment		91
32	Total Adjustment to Rate Base allocations from Utilities Inc.	<u>-</u>	<u>-</u>
33			
34			
35	340.5 / 390.7 Office Furn & Eqpt	125,522	(125,522)
36	341.5 / 391.7 Transportation Eqpt	45,694	(45,694)
37	345.5/395.7 Power Operated Equipment	(50)	50
38	Total Adjustment to Rate Base allocations between systems	<u>171,166</u>	<u>(171,166)</u>
39			
40	(3) Correct depreciation of Project Phoenix (10 yr)	17,944	14,953
41			
42	Adjustments to Test Year Accumulated Depreciation	<u>189,110</u>	<u>(156,213)</u>
43			
44	(4) Additions related to Pro Forma		
45	311.3 Electrical Improvements	(13,000)	
46	341.5/391.7 Major Truck Upgrade - allocated portion	(93)	(78)
47	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,416)	(1,180)
48	340.5/390.7 GIS Mapping Service - allocated portion	(2,230)	(1,216)
49	Total Adjustments Accumulated Depreciation- Pro Forma Additions	<u>\$ (16,739)</u>	<u>\$ (2,474)</u>
50			
51	(5) Plant retired related to Pro Forma		
52	311.3 Electrical Improvements	390,000	
53	341.5/391.7 Vehicle Replacement Program - allocated portion	10,619	8,849
54	Total Pro Forma Plant Retirements	<u>400,619</u>	<u>8,849</u>
55			
56	Adjustments to Test Year Accumulated Depreciation - Proforma	<u>\$ 572,990</u>	<u>\$ (149,838)</u>

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

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 2
 Preparer: Frank Seidman

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	(E) Contribution in Aid of Construction		
2			
3	(E) Adjustments for Acquisition Adj. Amortization	-	-
4			
5	(G) Working Capital per Schedule A-17, Book - Interim		
6	Balance sheet Method (limited to zero), Schedule A-17	\$ 24,526	\$ 38,843
7	Per 1/8th method	\$ 32,123	\$ 31,858
8			
9	(G) Working Capital per Schedule A-17, Final		
10	Balance sheet Method (limited to zero), Schedule A-17	\$ 24,526	\$ 38,843

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

Schedule: A-4
Page 1 of 1
Preparer: Frank Seidman

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 12/31/12	2,393,666	3,095,656
2	Additions	90,767	36,528
3	Retirements	(4,452)	(21,733)
4	Adjustments - Rounding		81
5	Balance 12/31/13	2,479,981	3,110,532
6	Additions	47,249	47,822
7	Retirements	(11,617)	(23,053)
8	Adjustments		298
9	Adjustments - Rounding	2,515,613	3,135,599
10	Balance 12/31/14	59,297	57,066
11	Additions	(6,968)	(15,652)
12	Retirements		1,647
13	Adjustments	2,567,942	3,178,660
	Balance 12/31/15		

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

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

Florida Public Service Commission

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

Schedule: A-5
Page 1 of 2
Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 19,550	\$ 19,550	\$ 19,550	\$ -	\$ 19,550		
3	302.1 Franchises	84	84	84		84		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	161,856	162,356	162,317		162,317		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	119,981	119,981	119,981		119,981		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	21,115	21,115	21,115		21,115		
18	304.3 Structures & Improvements	30,602	34,209	32,267		32,267		
19	311.3 Pumping Equipment	154,672	162,264	157,313	130,000	287,313		
20	320.3 Water Treatment Equipment	573,668	574,306	573,717		573,717		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	2,400	2,400	2,400		2,400		
26	330.4 Distr. Reservoirs & Standpipes	52,864	52,904	52,870		52,870		
27	331.4 Transm. & Distribution Mains	626,608	627,011	626,677		626,677		
28	333.4 Services	182,446	181,954	182,106		182,106		
29	334.4 Meters & Meter Installations	123,762	159,114	141,981		141,981		
30	335.4 Hydrants	57,770	57,770	57,770		57,770		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32		-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	952	936	943		943		
35	304.5 Structures & Improvements	78,669	78,934	79,077		79,077		
36	340.5 Office Furniture & Equipment	344,752	345,280	344,488	(118,845)	225,643		
37	341.5 Transportation Equipment	122,716	127,198	126,698	(53,114)	73,585		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	33,925	33,857	33,882		33,882		
40	344.5 Laboratory Equipment	901	901	901		901		
41	345.5 Power Operated Equipment	-	-	-	1,471	1,471		
42	346.5 Communication Equipment	3,556	3,494	3,523		3,523		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	4,040	4,040	4,040		4,040		
45	Total	\$ 2,716,889	\$ 2,769,658	\$ 2,743,700	\$ (40,488)	\$ 2,703,213		
	Reconciliation to Annual Report							
	Annual Allocation between Systems							
	304.5 Structures & Improvements							
	340.5 Office Furniture & Equipment	(145,738)	(145,930)	(145,600)				
	341.5 Transportation Equipment	(55,776)	(57,813)	(57,586)				
	343.5 Tools, Shop & Garage Equipment							
	344.5 Laboratory Equipment							
	345.5 Power Operated Equipment	233	2,022	1,471				
	346.5 Communication Equipment							
	347.5 Miscellaneous Equipment							
	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	2,515,608	2,567,937	2,541,985				

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

Florida Public Service Commission

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

Schedule: A-5
 Page 2 of 2
 Preparer: Frank Seldman
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	\$ 19,550	19,550
3	302.1 Franchises	84	84	84	84	84	84	84	84	84	84	84	84	84	84
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	161,856	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,356	162,317
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981	119,981
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115	21,115
18	304.3 Structures & Improvements	30,602	30,602	30,602	30,602	30,602	30,602	30,602	34,209	34,209	34,209	34,209	34,209	34,209	32,267
19	311.3 Pumping Equipment	154,672	154,596	154,593	155,562	156,238	156,238	156,238	156,238	158,637	159,561	160,117	160,117	162,264	157,313
20	320.3 Water Treatment Equipment	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	573,668	574,306	573,717
21	339.3 Other Plant & Misc. Equipment														
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311.4 Pumping Equipment	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
26	330.4 Distr. Reservoirs & Standpipes	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,864	52,904	52,870
27	331.4 Transm. & Distribution Mains	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,608	626,689	627,011	627,011	626,677
28	333.4 Services	182,446	182,446	182,446	182,446	181,954	181,954	181,954	181,954	181,954	181,954	181,954	181,954	181,954	182,106
29	334.4 Meters & Meter Installations	123,762	123,762	125,255	135,357	142,322	143,612	144,659	145,626	146,674	148,124	150,058	157,422	159,114	141,981
30	335.4 Hydrants	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770	57,770
31	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	339.4 Other Plant & Misc. Equipment														
33															
34	303.5 Land & Land Rights	952	952	944	943	946	944	948	946	944	936	937	937	936	943
35	304.5 Structures & Improvements	78,669	78,621	78,389	78,321	78,398	78,249	85,105	78,788	78,714	78,456	78,532	78,825	78,934	79,077
36	340.5 Office Furniture & Equipment	344,752	344,400	342,190	342,170	343,399	343,006	345,906	346,068	346,874	344,429	344,887	344,985	345,280	344,488
37	341.5 Transportation Equipment	122,716	122,620	122,657	130,499	129,264	128,969	129,732	126,049	125,632	127,155	127,283	127,300	127,198	126,698
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	33,925	33,917	33,918	33,886	33,882	33,860	33,891	33,879	33,865	33,855	33,865	33,864	33,857	33,882
40	344.5 Laboratory Equipment	901	901	901	901	901	901	901	901	901	901	901	901	901	901
41	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	346.5 Communication Equipment	3,556	3,554	3,525	3,520	3,532	3,525	3,539	3,532	3,527	3,494	3,498	3,499	3,494	3,523
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040
45	Total	\$ 2,716,889	\$ 2,716,807	\$ 2,715,855	\$ 2,734,641	\$ 2,741,874	\$ 2,742,296	\$ 2,753,912	\$ 2,748,626	\$ 2,752,367	\$ 2,753,510	\$ 2,756,757	\$ 2,764,891	\$ 2,769,658	\$ 2,743,700

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

Florida Public Service Commission

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

Schedule: A-6
 Page 1 of 2
 Preparer: Frank Seidman
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 10,738	\$ 10,738	\$ 10,738		\$ 10,738		
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	-	9,365	6,483		6,483		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	196,066	196,072	196,070		196,070		
10	361.2 Collection Sewers - Gravity	913,689	919,675	916,783		916,783		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	159,569	160,326	159,914		159,914		
13	364.2 Flow Measuring Devices	2,815	5,988	3,031		3,031		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	699	699	699		699		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	71,396	71,396	71,396		71,396		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	188,178	199,106	193,345		193,345		
21	389.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	813,728	813,849	813,784		813,784		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	453,904	461,864	457,837		457,837		
27	381.4 Plant Sewers	590	590	590		590		
28	382.4 Outfall Sewer Lines	21,800	21,800	21,800		21,800		
29	389.4 Other Plant & Misc. Equipment	1,242	1,242	1,242		1,242		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	57,035	57,035	57,035		57,035		
32		-	-	-		-		
33	371.5 Pumping Equipment WTP	461	461	461		461		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	3,300	3,300	3,300		3,300		
36	375.6 Reuse Transmission & Distribution	15,877	15,917	15,883		15,883		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	16,631	16,631	16,631		16,631		
39	367.6 Reuse Mtr Installations	518	542	522		522		
40	GENERAL PLANT							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	-	-	-		-		
43	390.7 Office Furniture & Equipment	373	-	345	160,194	160,539		
44	391.7 Transportation Equipment	-	-	-	61,313	61,313		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	3,566	4,547	3,814		3,814		
47	394.7 Laboratory Equipment	1,722	1,722	1,722		1,722		
48	395.7 Power Operated Equipment	426	3,707	2,698	(1,471)	1,227		
49	396.7 Communication Equipment	-	-	-		-		
50	397.7 Miscellaneous Equipment	-	-	-		-		
51	398.7 Other Plant - Allocations	-	-	-		-		
52	Total	\$ 2,934,324	\$ 2,976,572	\$ 2,956,123	\$ 220,036	\$ 3,176,159		
Reconciliation to Annual Report								
Annual Allocation between Systems								
	304.5 Structures & Improvements							
	340.5 Office Furniture & Equipment	145,738	145,930	145,600				
	341.5 Transportation Equipment	55,776	57,813	57,586				
	343.5 Tools, Shop & Garage Equipment							
	344.5 Laboratory Equipment							
	345.5 Power Operated Equipment	(233)	(2,022)	(1,471)				
	346.5 Communication Equipment							
	347.5 Miscellaneous Equipment							
	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	3,135,605	3,178,292	3,157,838				

Schedule of Wastewater Plant In Service By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page 2 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) Dec-14	(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) 13- Month Average
1	INTANGIBLE PLANT														
2	351.1 Organization	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	\$ 10,738	10,738
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	-	-	-	-	9,365	9,365	9,365	9,365	9,365	9,365	9,365	9,365	9,365	6,483
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	196,066	196,066	196,066	196,066	196,066	196,072	196,072	196,072	196,072	196,072	196,072	196,072	196,072	196,070
10	361.2 Collection Sewers - Gravity	913,689	913,689	913,689	913,689	917,716	916,633	916,633	916,633	917,116	919,675	919,675	919,675	919,675	916,783
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	159,569	159,569	159,569	159,569	159,569	159,569	160,055	160,055	160,055	160,326	160,326	160,326	160,326	159,914
13	364.2 Flow Measuring Devices	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,445	5,988	3,031
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	699	699	699	699	699	699	699	699	699	699	699	699	699	699
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396	71,396
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	188,178	189,226	190,437	191,213	191,939	192,780	193,424	193,827	194,403	195,607	196,171	197,178	199,106	193,345
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	813,728	813,728	813,728	813,728	813,728	813,808	813,808	813,808	813,808	813,808	813,808	813,849	813,849	813,784
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	453,904	453,904	453,904	457,212	457,388	457,478	457,478	457,890	458,602	458,602	462,832	460,828	461,864	457,837
27	381.4 Plant Sewers	590	590	590	590	590	590	590	590	590	590	590	590	590	590
28	382.4 Outfall Sewer Lines	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800	21,800
29	389.4 Other Plant & Misc. Equipment	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	353.5 Land & Land Rights	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035	57,035
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	461	461	461	461	461	461	461	461	461	461	461	461	461	461
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	375.6 Reuse Transmission & Distribution	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
36	389.5 Other Plant & Misc Equipment	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,877	15,917	15,917	15,883
37	366.6 Reuse Services	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631	16,631
38	367.6 Reuse Mtr Installations	518	518	518	518	518	518	518	518	518	518	518	542	542	522
39	GENERAL PLANT														
40	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	354.7 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	390.7 Office Furniture & Equipment	373	373	373	373	373	373	373	373	373	373	373	373	373	345
43	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	393.7 Tools, Shop & Garage Equipment	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	4,125	4,125	4,125	4,125	4,547	3,814
46	394.7 Laboratory Equipment	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722
47	395.7 Power Operated Equipment	426	426	426	426	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	2,698
48	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51															
52	Total	\$ 2,934,324	\$ 2,935,372	\$ 2,936,583	\$ 2,940,667	\$ 2,958,241	\$ 2,958,175	\$ 2,959,306	\$ 2,960,121	\$ 2,962,451	\$ 2,966,484	\$ 2,971,279	\$ 2,970,016	\$ 2,976,572	\$ 2,956,123

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

Schedule: A-7
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	WASTEWATER			
14				
15	Plant in Service		\$	-
16				
17	Land			-
18				
19	Accumulated Depreciation			-
20				
21	Other (Explain)			
22				
23				
24	Total	\$ -	\$ -	N/A

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

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

Florida Public Service Commission

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

Schedule: A-8
Page 1 of 1
Preparer: Frank Seidman

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 12/31/12	1,314,746	1,418,530
2	Additions	124,650	79,972
3	Retirements	(4,452)	(21,733)
4	Adjustments - Rounding		
5	Balance 12/31/13	1,434,944	1,476,769
6	Additions	92,964	1,565,497
7	Retirements	(10,791)	(1,476,998)
8	Adjustments		
9	Adjustments - Rounding		
9	Balance 12/31/14	1,517,117	1,565,268
10	Additions	94,541	1,579,248
11	Retirements	(4,105)	(1,476,998)
12	Adjustments		
13	Balance 12/31/15	1,607,553	1,667,518

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-9

Company: Utilities, Inc. of Florida - Pennbrooke

Page 1 of 2

Docket No. 160101-WS

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

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Recap Schedules: A-1, A-8

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 16,902	\$ 17,390	\$ 17,146		\$ 17,146		
3	302.1 Franchises	15	17	16		16		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	78,336	83,540	80,951		80,951		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	66,430	70,430	68,430		68,430		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
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	(3,490)	(5,330)	(4,313)		(4,313)		
19	311.3 Pumping Equipment	58,815	63,214	61,178	(377,000)	(315,822)		
20	320.3 Water Treatment Equipment	433,892	459,968	446,930		446,930		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	58	-	(4)		(4)		
25	311.4 Pumping Equipment	-	-	-		-		
26	330.4 Distr. Reservoirs & Standpipes	2,021	3,450	2,735		2,735		
27	331.4 Transm. & Distribution Mains	375,822	390,424	383,123		383,123		
28	333.4 Services	89,280	93,341	91,217		91,217		
29	334.4 Meters & Meter Installations	86,554	93,729	90,010		90,010		
30	335.4 Hydrants	34,358	35,640	34,999		34,999		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	-	-	-		-		
35	304.5 Structures & Improvements	31,533	32,818	32,152		32,152		
36	340.5 Office Furniture & Equipment	280,613	314,233	297,179	(141,236)	155,943		
37	341.5 Transportation Equipment	98,682	100,092	100,533	(54,803)	45,730		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	24,573	26,605	25,580		25,580		
40	344.5 Laboratory Equipment	345	391	363		363		
41	345.5 Power Operated Equipment	-	-	-	50	50		
42	346.5 Communication Equipment	1,723	2,043	1,883		1,883		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	3,635	4,039	3,837		3,837		
45	Total	\$ 1,680,099	\$ 1,786,033	\$ 1,733,945	\$ (572,990)	\$ 1,160,955		

Reconciliation to Annual Report

Annual Allocation between Systems

304.5 Structures & Improvements			
340.5 Office Furniture & Equipment	(118,133)	(133,119)	(125,522)
341.5 Transportation Equipment	(44,852)	(45,493)	(45,694)
343.5 Tools, Shop & Garage Equipment			
344.5 Laboratory Equipment			
345.5 Power Operated Equipment	-	128	50
346.5 Communication Equipment			
347.5 Miscellaneous Equipment			
348.5 Other Plant - Allocations			

Rounding

Total per Annual Report	1,517,113	1,607,549	1,562,779
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Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Pennbrooke
 Docket No. 160101-WS
 Schedule Year Ended: 12/31/2015

Florida Public Service Commission
 Schedule: A-9
 Page 2 of 2
 Preparer: Frank Seldman

		Recap Schedules: A-1, A-8												(15)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	INTANGIBLE PLANT															
2	301.1 Organization	16,902	16,942	16,983	17,024	17,064	17,105	17,146	17,187	17,227	17,268	17,309	17,350	17,390	17,146	
3	302.1 Franchises	15	15	15	15	16	16	16	16	16	16	17	17	17	16	
4	339.1 Other Plant & Misc. Equipment															
5	SOURCE OF SUPPLY AND PUMPING PLANT															
6	303.2 Land & Land Rights															
7	304.2 Structures & Improvements	78,336	78,760	79,184	79,608	80,032	80,572	80,996	81,420	81,844	82,268	82,692	83,116	83,540	80,951	
8	305.2 Collect. & Impound. Reservoirs															
9	306.2 Lake, River & Other Intakes															
10	307.2 Wells & Springs	66,430	66,764	67,097	67,430	67,764	68,097	68,430	68,764	69,097	69,430	69,763	70,097	70,430	68,430	
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	(3,490)	(3,410)	(3,330)	(3,250)	(3,170)	(3,090)	(3,010)	(5,777)	(5,687)	(5,598)	(5,509)	(5,419)	(5,330)	(4,313)	
19	311.3 Pumping Equipment	58,815	58,668	59,322	59,980	61,073	61,734	62,395	63,056	61,170	61,507	61,851	62,528	63,214	61,178	
20	320.3 Water Treatment Equipment	433,892	436,065	438,238	440,411	442,584	444,757	446,930	449,103	451,276	453,449	455,622	457,795	459,968	446,930	
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	TRANSMISSION & DISTRIBUTION PLANT															
23	303.4 Land & Land Rights															
24	304.4 Structures & Improvements	58	58	58	58	58	(116)	(116)	(116)	-	-	-	-	-	(4)	
25	311.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	330.4 Distr. Reservoirs & Standpipes	2,021	2,140	2,259	2,378	2,497	2,616	2,735	2,854	2,973	3,092	3,211	3,330	3,450	2,735	
27	331.4 Transm. & Distribution Mains	375,822	377,039	378,255	379,472	380,689	381,906	383,122	384,339	385,556	386,772	387,989	389,207	390,424	383,123	
28	333.4 Services	89,280	89,660	90,040	90,420	90,800	91,180	91,560	91,940	92,320	92,700	93,080	93,460	93,840	91,217	
29	334.4 Meters & Meter Installations	86,554	87,069	87,584	88,099	88,614	89,129	89,644	90,159	90,674	91,189	91,704	92,219	92,734	90,010	
30	335.4 Hydrants	34,358	34,465	34,572	34,679	34,786	34,892	34,999	35,106	35,213	35,319	35,426	35,533	35,640	34,999	
31	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	GENERAL PLANT															
34	303.5 Land & Land Rights															
35	304.5 Structures & Improvements	31,533	31,652	31,668	31,735	31,914	31,987	32,237	32,325	32,419	32,400	32,571	32,712	32,818	32,152	
36	340.5 Office Furniture & Equipment	280,613	283,573	284,601	287,277	291,563	294,133	298,313	300,959	303,852	304,543	308,176	311,488	314,233	297,179	
37	341.5 Transportation Equipment	98,682	99,951	100,670	104,998	104,609	105,218	106,409	95,557	96,276	97,127	98,219	99,122	100,092	100,533	
38	342.5 Stores Equipment															
39	343.5 Tools, Shop & Garage Equipment	24,573	24,740	24,917	25,058	25,229	25,381	25,590	25,753	25,913	26,077	26,263	26,439	26,605	25,580	
40	344.5 Laboratory Equipment	345	345	345	345	350	356	361	366	371	376	381	386	391	363	
41	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	346.5 Communication Equipment	1,723	1,752	1,767	1,794	1,829	1,855	1,892	1,918	1,944	1,955	1,987	2,016	2,043	1,883	
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	348.5 Other Plant - Allocations	3,635	3,669	3,703	3,736	3,770	3,804	3,837	3,871	3,905	3,938	3,972	4,006	4,039	3,837	
45	Total	\$ 1,680,099	\$ 1,689,917	\$ 1,697,957	\$ 1,711,324	\$ 1,721,713	\$ 1,731,255	\$ 1,743,299	\$ 1,738,699	\$ 1,746,355	\$ 1,753,929	\$ 1,764,932	\$ 1,775,747	\$ 1,786,033	\$ 1,733,945	

Schedule of Wastewater Accumulated Depreciation By Primary Account

Florida Public Service Commission

Beginning and End of Year Average

Schedule: A-10

Company: Utilities, Inc. of Florida - Pennbrooke

Page 1 of 2

Docket No. 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

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

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 4,701	\$ 4,862	\$ 4,763		\$ 4,763		
3	352.1 Franchises	-	-	-	91	91		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	220	85		85		
8	355.2 Power Gen Equipment	-	235	91	(91)	-		
9	360.2 Collection Sewers - Force	106,458	112,994	109,726		109,726		
10	361.2 Collection Sewers - Gravity	440,692	460,004	450,207		450,207		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	88,281	92,930	90,578		90,578		
13	364.2 Flow Measuring Devices	505	699	730		730		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	142	172	154		154		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	8,112	10,968	9,540		9,540		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	17,190	25,347	22,100		22,100		
21	389.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	493,983	519,480	506,731		506,731		
25	355.4 Gen Equipment	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	226,572	243,813	235,929		235,929		
27	381.4 Plant Sewers	24	41	32		32		
28	382.4 Outfall Sewer Lines	12,599	13,326	12,962		12,962		
29	389.4 Other Plant & Misc. Equipment	499	568	533		533		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	354.3 Structure & Improvements	-	-	-		-		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.6 Reuse Dist Reservoirs	508	597	552		552		
35	375.6 Reuse Transmission & Dist	2,605	2,975	2,790		2,790		
36	389.5 Other Plant & Misc Equipment	-	-	-		-		
37	366.6 Reuse Services	3,535	3,951	3,743		3,743		
38	367.6 Reuse Mtr Installations	(419)	(817)	(471)		(471)		
39	GENERAL PLANT							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	(835)	(835)	(835)		(835)		
42	390.7 Office Furniture & Equipment	116	-	118	111,785	111,903		
43	391.7 Transportation Equipment	-	-	-	38,103	38,103		
44	393.7 Tools, Shop & Garage Equipment	1,596	1,833	1,711		1,711		
45	394.7 Laboratory Equipment	(4,578)	(4,463)	(4,521)		(4,521)		
46	395.7 Power Operated Equipment	-	-	-	(50)	(50)		
47	396.7 Communication Equipment	-	-	-		-		
48	397.7 Miscellaneous Equipment	-	-	-		-		
49	348.7 Other Plant - Allocations	-	-	-		-		
50	Total	\$ 1,402,287	\$ 1,488,897	\$ 1,447,248	\$ 149,838	\$ 1,597,086		

Reconciliation to Annual Report

Annual Allocation between Systems

304.5 Structures & Improvements			
340.5 Office Furniture & Equipment	118,133	133,119	125,522
341.5 Transportation Equipment	44,852	45,493	45,694
343.5 Tools, Shop & Garage Equipment			
344.5 Laboratory Equipment			
345.5 Power Operated Equipment	-	(128)	(50)
346.5 Communication Equipment			
347.5 Miscellaneous Equipment			
348.5 Other Plant - Allocations			
Rounding			

Total per Annual Report 1,565,272 1,667,381 1,618,414

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Beginning and End of Year Average
 Company: Utilities, Inc. of Florida - Pennbrooke
 Docket No. 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-10
 Page 2 of 2
 Preparer: Frank Seidman

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)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 4,701	\$ 4,701	\$ 4,701	\$ 4,701	\$ 4,719	\$ 4,737	\$ 4,755	\$ 4,773	\$ 4,791	\$ 4,809	\$ 4,827	\$ 4,844	\$ 4,862	\$ 4,862	\$ 4,763
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	-	-	-	-	24	49	73	98	122	147	171	196	220	235	85
8	355.2 Power Gen Equipment	-	-	-	3	29	54	80	106	132	157	183	209	235	235	91
9	360.2 Collection Sewers - Force	106,458	107,003	107,547	108,092	108,637	109,181	109,726	110,271	110,815	111,360	111,905	112,449	112,994	112,994	109,726
10	361.2 Collection Sewers - Gravity	440,692	442,368	444,043	445,719	447,402	448,120	449,814	451,509	453,204	454,904	456,604	458,304	460,004	460,004	450,207
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	88,281	88,724	89,167	89,611	90,054	90,497	90,264	90,708	91,152	91,596	92,041	92,485	92,930	92,930	90,578
13	364.2 Flow Measuring Devices	505	552	599	646	693	740	787	834	881	928	975	651	699	699	730
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	142	142	142	142	146	149	152	155	159	162	165	168	172	172	154
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	8,112	8,350	8,588	8,826	9,064	9,302	9,540	9,778	10,016	10,254	10,492	10,730	10,968	10,968	9,540
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	17,190	18,068	18,952	19,840	20,730	21,386	22,284	23,183	23,715	24,623	25,533	26,448	25,347	25,347	22,100
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	493,983	496,108	498,232	500,357	502,481	504,606	506,731	508,856	510,981	513,106	515,230	517,355	519,480	519,480	506,731
25	355.4 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	371.4 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	226,572	228,674	230,775	229,580	231,697	233,815	235,933	237,641	239,764	241,888	243,392	243,529	243,813	243,813	235,929
28	381.4 Plant Sewers	24	25	27	28	29	31	32	34	35	36	38	39	41	41	32
29	382.4 Outfall Sewer Lines	12,599	12,660	12,720	12,781	12,841	12,902	12,962	13,023	13,083	13,144	13,204	13,265	13,326	13,326	12,962
30	389.4 Other Plant & Misc. Equipment	499	504	510	516	522	527	533	539	545	550	556	562	568	568	533
31	RECLAIMED WATER DISTRIBUTION PLANT															
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Dist Reservoirs	508	515	522	530	537	545	552	560	567	574	582	589	597	597	552
36	375.6 Reuse Transmission & Distribution	2,605	2,636	2,666	2,697	2,728	2,759	2,790	2,821	2,851	2,882	2,913	2,944	2,975	2,975	2,790
37	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	3,535	3,570	3,605	3,639	3,674	3,709	3,743	3,778	3,812	3,847	3,882	3,916	3,951	3,951	3,743
39	367.6 Reuse Mtr Installations	(419)	(417)	(415)	(413)	(410)	(408)	(406)	(404)	(402)	(400)	(398)	(396)	(394)	(394)	(471)
40	GENERAL PLANT															
41	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	354.7 Structures & Improvements	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)	(835)
43	390.7 Office Furniture & Equipment	116	118	120	122	124	126	129	131	133	135	137	139	139	139	118
44	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	393.7 Tools, Shop & Garage Equipment	1,596	1,615	1,633	1,652	1,670	1,689	1,707	1,726	1,748	1,769	1,790	1,812	1,833	1,833	1,711
46	394.7 Laboratory Equipment	(4,578)	(4,569)	(4,559)	(4,550)	(4,540)	(4,530)	(4,521)	(4,511)	(4,502)	(4,492)	(4,483)	(4,473)	(4,463)	(4,463)	(4,521)
47	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	348.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Total	\$ 1,402,287	\$ 1,410,512	\$ 1,418,743	\$ 1,423,684	\$ 1,432,017	\$ 1,439,151	\$ 1,446,826	\$ 1,454,771	\$ 1,462,767	\$ 1,471,144	\$ 1,478,904	\$ 1,484,508	\$ 1,488,898	\$ 1,488,898	\$ 1,447,248

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

Schedule: A-11
 Page 1 of 1
 Preparer: Frank Seidman

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 12/31/12	898,427	1,216,759
2	Additions	1,093	
3	Retirements		
4	Adjustments - Rounding		
5	Balance 12/31/13	899,520	1,216,759
6	Additions		
7	Retirements		
8	Adjustments		
9	Adjustments - Rounding	899,520	1,216,759
10	Balance 12/31/14		
11	Additions		
12	Retirements		
13	Adjustments	899,520	1,216,759
	Balance 12/31/15		

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 - Pennbrooke
 Docket No. 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	725,554	725,554	725,554		725,554		-
6								
7	Meters & Meter Installation Fees	55,792	55,792	55,792		55,792		-
8								
9	Contributed Property	849	849	849		849		-
10								
11	Other - Tap Fees	117,327	117,327	117,327		117,327		-
12								
13	Total	\$ 899,522	\$ 899,522	\$ 899,522	\$ -	\$ 899,522		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	1,216,759	1,216,759	1,216,759		1,216,759		-
21								
22	Contributed Property	-	-	-		-		-
23								
24	Other - Tap Fees	-	-	-		-		-
25								
26								
27	Total	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ -	\$ 1,216,759		

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

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

Florida Public Service Commission

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

Schedule: A-12
 Page 2 of 2
 Preparer: Frank Seidman

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554	725,554
6															
7	Meters & Meter Installation Fees	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792	55,792
8															
9	Contributed Property	849	849	849	849	849	849	849	849	849	849	849	849	849	849
10															
11	Other - Tap Fees	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327	117,327
12															
13	Total	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522	\$ 899,522
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759	1,216,759
21															
22	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25															
26															
27	Total	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759	\$ 1,216,759

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

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

Florida Public Service Commission

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

Schedule: A-13
Page 1 of 1
Preparer: Frank Seidman

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 12/31/12	384,591	991,232
2	Additions	64,608	(199,977)
3	Retirements		
4	Adjustments - Rounding		(160)
5	Balance 12/31/13	449,199	791,095
6	Additions	21,336	94,449
7	Retirements		
8	Adjustments	(200)	(160)
9	Adjustments - Rounding	1	(1)
10	Balance 12/31/14	470,336	885,383
11	Additions	21,336	97,570
12	Retirements		614
13	Adjustments - Rounding		
14	Balance 12/31/15	491,672	983,567

Supporting Schedule: A-14
Recap Schedules: A-19

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

Florida Public Service Commission

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

Schedule: A-14
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	387,718	404,862	396,290		396,290		
6								
7	Meters & Meter Installation Fees	28,023	29,260	28,641		28,641		
8								
9	Contributed Property	160	181	170		170		
10								
11	Other - Tap Fees	54,435	57,368	55,902		55,902		
12								
13								
14	Total	\$ 470,335	\$ 491,672	\$ 481,003	\$ -	\$ 481,003		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	813,582	911,767	862,735		862,735		
22								
23	Contributed Property	71,800	71,800	71,800		71,800		
24								
25	Other - Tap Fees	2	-	1		1		
26								
27								
28								
		\$ 885,383	\$ 983,567	\$ 934,536	\$ -	\$ 934,536		

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

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

Florida Public Service Commission

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

Schedule: A-14
 Page 2 of 2
 Preparer: Frank Seldman

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	387,718	389,147	390,575	392,004	393,433	394,861	396,290	397,719	399,148	400,576	402,005	403,434	404,862	396,290
6															
7	Meters & Meter Installation Fees	28,023	28,126	28,229	28,332	28,435	28,538	28,641	28,745	28,848	28,951	29,054	29,157	29,260	28,641
8															
9	Contributed Property	160	162	163	165	167	169	170	172	174	176	178	179	181	170
10															
11	Other - Tap Fees	54,435	54,679	54,924	55,168	55,413	55,657	55,902	56,146	56,390	56,635	56,879	57,124	57,368	55,902
12															
13															
14	Total	\$ 470,335	\$ 472,114	\$ 473,892	\$ 475,670	\$ 477,448	\$ 479,226	\$ 481,004	\$ 482,782	\$ 484,560	\$ 486,338	\$ 488,116	\$ 489,894	\$ 491,672	\$ 481,003
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	813,582	821,699	829,817	837,934	846,052	854,850	862,981	871,112	879,243	887,374	895,505	903,636	911,767	862,735
22															
23	Contributed Property	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800	71,800
24															
25	Other - Tap Fees	2	2	2	2	-	-	-	-	-	-	-	-	-	1
26															
27															
28	Total	\$ 885,383	\$ 893,501	\$ 901,619	\$ 909,736	\$ 917,852	\$ 926,651	\$ 934,782	\$ 942,913	\$ 951,044	\$ 959,175	\$ 967,306	\$ 975,436	\$ 983,567	\$ 934,536

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Approved Rate
1	The AFUDC rate since the last rate case is:	9.03%
2	The utility uses the AFUDC practices described and approved in	
3	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 - Pennbrooke
Docket No. 160101-WS
Test Year Ended: 12/31/2015

Schedule: A-16
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedule: A-1, A-2

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A \$	-	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	35,080	47,513
5	Materials & Supplies	B	518	556
6	Misc. Current & Accrued Assets	C	1,827	1,523
7		C		
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	(9,618)	\$ (8,014)
11	Customer Deposits	C	(3,916)	(3,263)
12	Accrued Taxes	C	1,158	964
13	Accrued Interest	C	(523)	(435)
14	Misc. Current & Accrued Liabilities	C	0	0
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 24,526</u>	<u>\$ 38,843</u>
17				
18				
19				
20	<u>Interim Rates</u>			
21	Current & Accrued Assets (13 Month Average)			
22	Cash	A \$	-	\$ -
23	Accounts Rec less Accum. Provision for Uncoll Accts	A	35,080	47,513
24	Materials & Supplies	B	518	556
25	Misc. Current & Accrued Assets	C	1,827	1,523
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C \$	(9,618)	\$ (8,014)
29	Customer Deposits	C	(3,916)	(3,263)
30	Accrued Taxes	C	1,158	964
31	Accrued Interest	C	(523)	(435)
32		C	0	0
33				
34	Working Capital (Balance Sheet Method)		<u>\$ 24,526</u>	<u>\$ 38,844</u>
	Working Capital (1/8th O&M Method) - Book		<u>32,123</u>	<u>31,858</u>

Notes:

- A - Allocated based on revenues
- B - Allocated based on gross plant
- C - Allocated based on ERC

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 5,651,213	\$ -	\$ 5,651,213	\$ 5,746,602	\$ 5,699,850		\$ 5,699,850
2	Construction Work in Progress	31	-	31	14	23		23
3	Other Utility Plant Adjustments	476,560	-	476,560	476,560	476,560		476,560
4								
5	GROSS UTILITY PLANT	6,127,804	-	6,127,804	6,223,176	6,176,433	-	6,176,433
6	Less: Accumulated Depreciation	(3,082,386)	-	(3,082,386)	(3,275,071)	(3,181,201)		(3,181,201)
7								
8	NET UTILITY PLANT	3,045,418	-	3,045,418	2,948,105	2,995,232	-	2,995,232
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	77,110	-	77,110	87,660	82,872		82,872
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	(99,642)	-	(99,642)	1,043	(46,711)		(46,711)
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(242)	-	(242)	(249)	(279)		(279)
18	Materials & Supplies	1,074	-	1,074	1,076	1,074		1,074
19	Miscellaneous Current & Accrued Assets	3,350	-	3,350	3,350	3,350		3,350
20								
21	TOTAL CURRENT ASSETS	(18,350)	-	(18,350)	92,880	40,306	-	40,306
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	30,564	-	30,564	18,077	25,349		25,349
28	Other Miscellaneous Deferred Debits	126,707	-	126,707	138,704	126,949		126,949
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30		157,272	-	157,272	156,781	152,298	-	152,298
31								
32	TOTAL ASSETS	\$ 3,184,340	\$ -	\$ 3,184,340	\$ 3,197,767	\$ 3,187,836	\$ -	\$ 3,187,836

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 5,651,213	\$ 5,652,179	\$ 5,652,438	\$ 5,675,308	\$ 5,700,115	\$ 5,700,471	\$ 5,713,218	\$ 5,708,746	\$ 5,714,819	\$ 5,719,995	\$ 5,728,036	\$ 5,734,907	\$ 5,746,602	5,699,850
2	Construction Work in Progress	31	31	31	51	51	14	14	14	14	14	14	14	14	23
3	Other Utility Plant Adjustments	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560	476,560
4															
5	GROSS UTILITY PLANT	6,127,804	6,128,769	6,129,029	6,151,920	6,176,726	6,177,045	6,189,792	6,185,320	6,191,392	6,196,568	6,204,610	6,211,481	6,223,176	6,176,433
6	Less: Accumulated Depreciation	(3,082,386)	(3,100,430)	(3,116,700)	(3,135,009)	(3,153,731)	(3,170,406)	(3,190,125)	(3,193,470)	(3,209,121)	(3,225,073)	(3,243,836)	(3,260,255)	(3,275,071)	(3,181,201)
7															
8	NET UTILITY PLANT	3,045,418	3,028,340	3,012,329	3,016,911	3,022,996	3,006,638	2,999,667	2,991,850	2,982,271	2,971,495	2,960,773	2,951,226	2,948,105	2,995,232
9															
10	Cash														-
11	Accounts Rec'b - trade	77,110	75,727	71,356	83,261	86,448	98,745	94,254	82,445	69,648	68,993	90,168	91,519	87,660	82,872
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	(99,642)	(90,778)	(66,564)	(82,919)	(88,043)	(70,080)	(43,721)	(45,925)	(12,448)	(14,152)	4,094	1,894	1,043	(46,711)
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(242)	(244)	(321)	(475)	(303)	(291)	(313)	(282)	(241)	(183)	(226)	(255)	(249)	(279)
18	Materials & Supplies	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,076	1,074
19	Miscellaneous Current & Accrued Assets	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350
20															
21	TOTAL CURRENT ASSETS	(18,350)	(10,871)	8,896	4,291	2,526	32,799	54,644	40,662	61,383	59,082	98,459	97,582	92,880	40,306
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges														-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	30,564	29,525	28,485	27,437	28,629	27,589	26,549	25,509	24,469	23,429	20,157	19,117	18,077	25,349
28	Other Miscellaneous Deferred Debits	126,707	123,785	120,864	117,942	125,300	122,321	119,374	116,427	113,480	143,376	141,799	140,252	138,704	126,949
29	Accum. Deferred Income Taxes														-
30	TOTAL OTHER ASSETS	157,272	153,310	149,348	145,379	153,929	149,909	145,923	141,936	137,949	166,805	161,956	159,368	156,781	152,298
31															
32	TOTAL ASSETS	\$ 3,184,340	\$ 3,170,779	\$ 3,170,573	\$ 3,166,581	\$ 3,179,450	\$ 3,189,346	\$ 3,200,233	\$ 3,174,448	\$ 3,181,602	\$ 3,197,383	\$ 3,221,189	\$ 3,208,176	\$ 3,197,767	\$ 3,187,836

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000			\$ 1,000
2	Preferred Stock Issued	-	-	-	-		-			-
3	Additional Paid in Capital	2,196,599	-	2,196,599	2,196,599		2,196,599	2,196,599		2,196,599
4	Retained Earnings	284,425	(34,322)	250,103	359,479	(28,603)	330,876	332,862	(33,881)	298,981
5	Other Equity Capital	-	-	-	-		-			-
7	TOTAL EQUITY CAPITAL	2,482,024	(34,322)	2,447,702	2,557,078	(28,603)	2,527,475	2,530,461	(33,881)	2,496,580
9	Bonds	-	-	-	-		-			-
10	Reacquired Bonds	-	-	-	-		-			-
11	Advances From Associated Companies	567,368	-	567,368	567,368		567,368	567,368		567,368
12	Other Long-Term Debt	-	-	-	-		-			-
14	TOTAL LONG-TERM DEBT	567,368	-	567,368	567,368		567,368	567,368	-	567,368
16	Accounts Payable	13,965	-	13,965	22,895		22,895	17,632		17,632
17	Notes Payable	-	-	-	-		-			-
18	Notes & Accounts Payable - Assoc. Cos.	(902,452)	-	(902,452)	(902,452)		(902,452)	(902,452)		(902,452)
19	Customer Deposits	5,787	-	5,787	8,883		8,883	7,179		7,179
20	Accrued Taxes	(8,426)	-	(8,426)	(7,233)		(7,233)	(2,122)		(2,122)
21	Current Portion Long Term Debt	-	-	-	-		-			-
22	Accrued Interest	817	-	817	1,132		1,132	958		958
23	Accrued Dividends	-	-	-	-		-			-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-			-
26	TOTAL CURRENT & ACCRUED LIABILITIES	(890,309)	-	(890,309)	(876,775)		(876,775)	(878,805)	-	(878,805)
28	Advances for Construction	-	-	-	-		-			-
29	Prepaid Capacity Charges	-	-	-	-		-			-
30		9,521	-	9,521	7,200		7,200	9,342		9,342
31	Operating Reserves	-	-	-	-		-			-
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	9,521	-	9,521	7,200		7,200	9,342	-	9,342
35	Contributions in Aid of Construction	2,116,280	-	2,116,280	2,116,280		2,116,280	2,116,280		2,116,280
36	Less: Accum. Amortization of CIAC	(1,355,719)	-	(1,355,719)	(1,475,239)		(1,475,239)	(1,415,539)		(1,415,539)
38	Accumulated Deferred Income Taxes	255,174	34,322	289,496	301,853	28,603	330,456	258,727	33,881	292,608
40	Total Equity Capital and Liabilities	\$ 3,184,340	\$ -	\$ 3,184,340	\$ 3,197,767	\$ -	\$ 3,197,767	\$ 3,187,834	\$ -	\$ 3,187,834

Note:

To remove certain deferred taxes

ADIT - NOLS

34,322

28,603

33,881

Comparative Balance Sheet - Equity Capital & Liabilities

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

Florida Public Service Commission

Schedule: A-19
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599	2,196,599
4	Retained Earnings	284,425	292,327	298,390	293,397	304,619	327,713	329,093	337,431	339,466	367,609	388,595	404,668	359,479	332,862
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	2,482,024	2,489,926	2,495,989	2,490,996	2,502,218	2,525,312	2,526,691	2,535,029	2,537,065	2,565,208	2,586,194	2,602,267	2,557,078	2,530,461
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368	567,368
15															
16	Accounts Payable	13,965	14,606	13,541	17,478	21,376	12,540	24,795	14,625	22,183	12,582	18,700	19,932	22,895	17,632
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)	(902,452)
19	Customer Deposits	5,787	5,792	5,880	6,110	6,998	6,633	7,025	7,149	7,871	8,321	8,223	8,660	8,883	7,179
20	Accrued Taxes	(8,426)	(20,660)	(16,039)	(9,322)	(2,604)	3,965	10,681	(3,495)	3,226	9,949	16,621	(4,260)	(7,233)	(2,122)
21	Current Portion Long Term Debt														
22	Accrued Interest	817	839	855	880	904	923	947	974	1,008	1,026	1,056	1,090	1,132	958
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(890,309)	(901,875)	(898,208)	(887,306)	(875,778)	(878,390)	(858,994)	(883,199)	(868,165)	(870,574)	(857,851)	(877,028)	(876,775)	(878,805)
27															
28	Advances for Construction														
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	7,200	9,342
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	9,521	7,200	9,342
34															
35	Contributions in Aid of Construction	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280	2,116,280
36	Less: Accum. Amortization of CIAC	(1,355,719)	(1,365,615)	(1,375,510)	(1,385,406)	(1,395,300)	(1,405,876)	(1,415,785)	(1,425,694)	(1,435,603)	(1,445,512)	(1,455,421)	(1,465,330)	(1,475,239)	(1,415,539)
37															
38	Accumulated Deferred Income Taxes	255,174	255,174	255,133	255,127	255,141	255,132	255,152	255,142	255,135	255,092	255,098	255,098	301,853	258,727
39															
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 3,184,340	\$ 3,170,779	\$ 3,170,573	\$ 3,166,581	\$ 3,179,450	\$ 3,189,346	\$ 3,200,233	\$ 3,174,448	\$ 3,181,602	\$ 3,197,383		\$ 3,208,176	\$ 3,197,767	\$ 3,187,834

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: B-1

Docket No. 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [] Final [X]

Historic [X] 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	\$ 379,811	\$ 2,414 (A)	\$ 382,225	\$ 162,961 (A)	\$ 545,187	B-4, B-3
2							
3	Operation & Maintenance	256,981	8,971 (B)	265,951	(B)	265,951	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	110,417	(9,115) (C)	101,301	- (C)	101,301	B-13, B-3
6							
7	Amortization	-	(D)	-	(D)	-	
8							
9	Taxes Other Than Income	46,714	8,492 (E)	55,206	7,333 (E)	62,539	B-15, B-3
10							
11	Provision for Income Taxes	24,242	(24,242) (F)	-	31,227 (F)	31,227	C-1, B-3
12							
13	OPERATING EXPENSES	438,354	(15,895)	422,459	38,560	461,019	
14							
15	NET OPERATING INCOME	\$ (58,542)	\$ 18,309	\$ (40,233)	\$ 124,401	\$ 84,168	\$ 84,168
16							
17							
18	RATE BASE	\$ 615,786	\$ 532,479	\$ 1,148,265		\$ 1,148,265	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.33%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 Page 1 of 1
 Preparer: Frank Seidman

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	\$ 514,411	\$ 3,710 (A)	\$ 518,122	\$ (33,600) (A)	\$ 484,522	B-4, B-3
2							
3	Operation & Maintenance	254,864	23,046 (B)	277,910	(B)	277,910	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	2,573	30,283 (C)	32,856	- (C)	32,856	B-14, B-3
6							
7	Amortization		(D)	-	(D)	-	
8							
9	Taxes Other Than Income	38,923	2,114 (E)	41,037	(1,512) (E)	39,525	
10							
11	Provision for Income Taxes	20,199	(20,199) (F)	-	36,324 (F)	36,324	C-1, B-3
12							
13	OPERATING EXPENSES	316,560	35,244	351,803	34,812	386,615	
14							
15	NET OPERATING INCOME	\$ 197,852	\$ (31,534)	\$ 166,318	\$ (68,412)	\$ 97,906	
16							
17							
18	RATE BASE	\$ 1,265,495	\$ 70,198	\$ 1,335,692		\$ 1,335,692	
19							
20							
21	RATE OF RETURN	15.63 %		12.45 %		7.33%	

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

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 Docket No. 160101-WS
 Preparer: Frank Seidman

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 - TY		
2	(1) Annualized Revenue		
3	Test Year water/sewer revenues per Schedule B-4	\$ 379,811	\$ 514,411
4	Less Accrued Revenue B-4	<u>(4,390)</u>	<u>(4,898)</u>
5	Adjusted Test Year Water/Sewer Revenues	\$375,421	\$509,513
6	Annualized water/sewer revenues per Schedule E-2	<u>\$382,225</u>	<u>\$518,122</u>
7	Adjustment required	<u>\$6,804</u>	<u>\$8,608</u>
8			
9	(A) Adjustments to Revenues - FINAL		
10	Increase in revenue required by the Utility to realize a		
11	7.33% % rate of return	162,961	(33,600)
12			
13	Total Adjustments to Revenues - Final	<u>\$ 169,765</u>	<u>\$ (24,992)</u>
14			
15	(B) Adjustments to Operations & Maintenance Expenses		
16	(1) 618/718 Adj. chemical exp. based on Ty usage	(9,651)	7,529
17	(2) 601/701 Adjustment to annualize salaries	3,470	2,891
18	(3) 603/703 Adjustment to annualize salaries	176	147
19	(4) 604/704 Adjustment to annualize salaries	<u>1,259</u>	<u>1,049</u>
20	Total Adjustment required to TY O&M Expenses	<u>(4,747)</u>	<u>11,615</u>
21			
22	(B) Adjustments to Operations & Maintenance Expenses		
23	(1) 601/701 Proforma Adjustments for salaries	2,921	2,434
24	(2) 604/704 Proforma Adjustments for benefits	978	815
25	(3) 650/754 Proforma Adjustments reflecting increase in trucks	190	159
26	(4) Amortization of rate case expense per Schedule B-10	<u>9,628</u>	<u>8,023</u>
27	Total Adjustment required to Final O&M Expenses	<u>\$ 13,717</u>	<u>\$ 11,431</u>
28			
29	Total Adjustment to O&M Expenses	<u>8,971</u>	<u>23,046</u>
30			
31	(C) Adjustments to Depreciation Expense - TY		
32	(1) 340.5/390.7 Correct depreciation of Project Phoenix (10 yr)	(3,033)	(2,527)
33			
34	(2) Depreciation expense reallocated between Water & Wastewater		
35	340.5/390.7 Office Furn. & Equip.	(21,962)	21,962
36	341.5/397.7 Transportation Equipment.	<u>(6,786)</u>	<u>6,786</u>
37		<u>(31,781)</u>	<u>26,221</u>
38			
39	(C) Adjustments to Depreciation Expense - FINAL		
40	(1) Depreciation expense related to Pro Forma plant additions		
41	311.3 Electrical Improvements	26,000	
42	341.5/391.7 Major Truck Upgrade - allocated portion	187	155
43	341.5/391.7 Vehicle Replacement Program - allocated portion	2,832	2,360
44	340.5/390.7 GIS Mapping Service - allocated portion	<u>4,459</u>	<u>2,432</u>
45	Total Depr Expense - Pro Forma Plant additions	<u>\$ 33,477</u>	<u>\$ 4,947</u>
46			
47	(2) Adjust depreciation expense for Pro Forma retirements		
48	311.3 Electrical Improvements	(9,750)	
49	341.5/391.7 Vehicle Replacement Program - allocated portion	<u>(1,062)</u>	<u>(885)</u>
50	Total Adjustments for Pro Forma Retirements	<u>\$ (10,812)</u>	<u>\$ (885)</u>
51			
52	Total Adjustment to Depreciation Exp, Net of Amortization - FINAL	<u>\$ (9,115)</u>	<u>\$ 30,283</u>

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

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

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	(D) Adjustments to Amort. Of Acquisition Adjustments	-	-
2			
3	(E) Adjustments to Taxes Other Than Income - TY		
4	(1) Adjust RAF to reflect TY W & WW Revenues	\$ (5,106)	\$ 4,653
5			
6	(2) To adjust test year RAF's for adjusted annualized revenues	\$ 2,414	\$ 3,710
7	RAF rate	0.045	0.045
8	RAF Adjustment Required for Annualized Revenues	\$ 109	\$ 167
9			
10	(3) Adjust Payroll Taxes for annualized salaries	\$ 278	\$ 232
11			
12	(4) Adjust Ad Valorem Taxes allocation based on Net Plant	\$ 4,347	\$ (4,347)
13			
14	Total Adjustment Taxes Other Than Income - TY	(373)	705
15			
16	(E) Adjustments to Taxes Other Than Income - FINAL		
17	(1) Adjust payroll taxes for proforma salaries	342	285
18			
19	(1) Ad Valorem Taxes		
20	(a) Adjust Intangible Tax for Additions to Net Plant		
21	(b) Total Net Plant Additions	\$ 532,479	\$ 70,198
22	Millage rate	0.0160	0.0160
23	Total change in ad valorem taxes	\$ 8,522	\$ 1,124
24			
25	(2) To adjust RAF's for requested revenues	\$ 162,961	\$ (33,600)
26	Total Revenue Increase Requested	0.045	0.045
27	R/ Total RAF Adjustments due to Requested Increase	\$ 7,333	\$ (1,512)
28			
29	Total Adjustment Taxes Other Than Income - Proforma	\$ 16,197	\$ (103)
30			
31	(F) Adjustments to Provision for Income Taxes - TY		
32	(1) remove book income tax expense	\$ (24,242)	\$ (20,199)
33	Total Adjustment to Provision for income Taxes - TY		
34			
35	(F) Adjustments to Provision for Income Taxes - FINAL		
36	(1) Adj. to Income taxes for increase per C-2	\$ 31,227	\$ 36,324
37			
38	Total Adjustment to Provision for income Taxes - FINAL	\$ 31,227	\$ 36,324

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-1,B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	-
2	461 Water Revenues Accruals	4,390	521 Sewer Revenue Accruals	4,898
3	461.1 Metered - Residential	327,699	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	45,993	521.3 Flat Rate - Industrial	
5	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	0
7	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	
8	461.6 Other Revenues		522.1 Measured - Residential	493,856
9	462.2 Private Fire Protection	-	522.2 Measured - Commercial	14,217
10	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465 Irrigation Customers		522.4 Measured - Public Authority	
12	466 Sales for Resale		522.5 Measured - Multi-Family	0
13	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
14			524 Revenues from Other Systems	
15	TOTAL WATER SALES	<u>378,083</u>	525 Interdepartmental Sales	
16				
17	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>512,971</u>
18	470 Forfeited Discounts			
19	471 Misc. Service Revenues	0	OTHER SEWER REVENUES	
20	472 Rents From Water Property		530 Guaranteed Revenues	
21	473 Interdepartmental Rents		531 Sale of Sludge	
22	474 Other Water Revenues	1,729	532 Forfeited Discounts	
23			534 Rents From Sewer Property	
24			535 Interdepartmental Rents	
25			571 Misc. Service Revenues	0
26			536 Other Sewer Revenues	1,440
27			540.1 Flat Rate Re-Use Residential	0
28	TOTAL OTHER WATER REVENUES	<u>1,729</u>	541 Measured Re-Use Revenues	0
29				
30			TOTAL OTHER SEWER REVENUES	<u>1,440</u>
31	TOTAL WATER OPERATING REVENUES	<u>\$ 379,811</u>		
32				
33				
34			TOTAL SEWER OPERATING REVENUES	<u>\$ 514,411</u>
35				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

Schedule: B-5
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 7,665	\$ 6,112	\$ 6,336	\$ 7,809	\$ 7,526	\$ 8,073	\$ 8,897	\$ 8,199	\$ 7,152	\$ 7,610	\$ 7,978	\$ 9,175	\$ 92,532	\$ 6,391	\$ 98,923
2	603 Salaries & Wages - Officers, Etc.	371	379	365	380	373	375	480	287	365	374	912	32	4,691	176	4,867
3	604 Employee Pensions & Benefits	3,847	2,776	2,342	2,120	2,387	3,347	2,532	2,872	1,948	2,792	2,886	3,720	33,571	2,237	35,808
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5	615 Purchased Power	1,678	1,625	2,408	241	5,572	3,859	3,880	3,188	1,195	1,850	258	3,429	29,183	-	29,183
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	825	2,014	596	2,175	1,025	1,627	710	1,597	729	2,090	610	2,707	16,704	(9,651)	7,053
8	620 Materials & Supplies	2,479	2,285	2,554	2,231	2,648	2,816	2,472	2,150	(14,303)	1,332	1,243	2,173	10,082	-	10,082
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	67	(67)	-	-	-	0	-	0
10	632 Contractual Services - Acct.	295	298	313	293	292	293	347	347	343	344	408	409	3,983	-	3,983
11	633 Contractual Services - Legal	-	3	-	-	-	-	-	(138)	-	1,229	-	43	1,138	-	1,138
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
14	636 Contractual Services - Other	466	454	738	673	594	593	861	687	611	791	654	829	7,950	-	7,950
15	641 Rental of Building/Real Prop.	9	9	10	10	10	10	10	10	10	10	10	20	128	-	128
16	642 Rental of Equipment	-	-	13	-	-	-	-	-	-	-	-	6	19	-	19
17	650 Transportation Expenses	427	463	468	613	670	571	565	529	478	574	511	476	6,345	190	6,535
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	1,016	890	1,002	1,021	1,002	1,009	1,004	1,003	994	1,062	1,038	1,038	12,080	-	12,080
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	33	60	33	125	146	289	347	79	281	515	881	(143)	2,647	9,628	2,647
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	567	567	572	567	567	567	567	567	567	567	567	567	6,812	-	6,812
24	667 Reg. Comm. Exp. - Other	(127)	(2)	8	-	22	23	8	7	-	89	2	78	109	-	109
25	670 Bad Debt Expense	7	37	96	8	1	19	14	(16)	(13)	(28)	23	3	151	-	151
26	675 Miscellaneous Expenses	1,579	1,665	3,734	4,390	1,773	3,357	2,071	3,467	1,251	1,974	1,878	1,717	28,856	-	28,856
27																
28	TOTAL	\$ 21,137	\$ 19,637	\$ 21,586	\$ 22,656	\$ 24,609	\$ 26,828	\$ 24,766	\$ 24,904	\$ 1,542	\$ 23,175	\$ 19,860	\$ 26,280	\$ 256,981	\$ 8,971	\$ 265,951

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commiss

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

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

Schedule: B-6
 Page 1 of 1
 Preparer: Frank Seldman
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) through (13)												(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 6,387	\$ 5,093	\$ 5,279	\$ 6,507	\$ 6,271	\$ 6,726	\$ 7,413	\$ 6,832	\$ 5,959	\$ 6,341	\$ 6,647	\$ 7,645	\$ 77,100	\$ 5,325	\$ 82,425
2	703 Salaries & Wages - Officers, Etc.	309	316	304	316	311	312	400	240	304	311	760	27	3,909	147	4,055
3	704 Employee Pensions & Benefits	3,205	2,313	1,951	1,767	1,989	2,789	2,110	2,393	1,623	2,326	2,405	3,100	27,972	1,864	29,836
4	710 Purchased Sewage Treatment															
5	711 Sludge Removal Expense	783	(158)	2,244	1,250	-	625	-	-	625	625	1,625	1,250	8,869		8,869
6	715 Purchased Power	3,301	2,580	3,298	281	6,562	2,821	2,472	2,805	2,707	2,909	2,638	1,674	34,048		34,048
7	716 Fuel for Power Purchased															
8	718 Chemicals	688	1,678	496	1,812	854	1,356	591	1,330	607	1,741	508	2,256	13,918	7,529	21,447
9	720 Materials & Supplies	2,687	2,018	5,616	5,002	2,344	2,034	2,137	1,866	(14,912)	2,106	1,529	3,720	16,146		16,146
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	56	(56)	-	-	-	0		0
11	732 Contractual Services - Acct.	246	248	261	244	243	244	289	289	286	286	340	341	3,318		3,318
12	733 Contractual Services - Legal	-	3	-	-	-	-	-	(115)	-	1,024	-	36	948		948
13	734 Contractual Services - Mgmt. Fees															
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-		-
15	736 Contractual Services - Other	389	378	615	560	495	494	717	573	509	659	545	690	6,624		6,624
16	741 Rental of Building/Real Prop.	8	8	8	8	8	8	8	8	8	8	8	17	107		107
17	742 Rental of Equipment	-	-	11	-	-	-	-	-	-	-	-	5	16		16
18	750 Transportation Expenses	356	386	390	511	558	475	471	441	399	478	426	397	5,287	159	5,446
19	756 Insurance - Vehicle															
20	757 Insurance - General Liability	847	742	835	851	835	841	837	836	828	885	865	865	10,066		10,066
21	758 Insurance - Workman's Comp.															
22	759 Insurance - Other	28	50	28	104	122	241	289	66	234	429	734	(119)	2,206		2,206
23	760 Advertising Expense															
24	766 Reg. Comm. Exp. - Rate Case Amort.	473	473	476	473	473	473	473	473	473	473	473	473	5,676	8,023	13,699
25	767 Reg. Comm. Exp. - Other	(106)	(2)	6	-	19	19	7	6	-	74	2	65	90		90
26	770 Bad Debt Expense	6	31	80	7	1	16	11	(13)	(11)	(24)	19	2	126		126
27	775 Miscellaneous Expenses	2,021	2,796	2,494	5,969	1,894	4,056	2,744	2,589	3,408	3,014	3,223	4,230	38,439		38,439
28																
29	TOTAL	\$ 21,625	\$ 18,953	\$ 24,392	\$ 25,661	\$ 22,978	\$ 23,530	\$ 20,970	\$ 20,675	\$ 2,992	\$ 23,668	\$ 22,748	\$ 26,673	\$ 254,864	\$ 23,046	\$ 277,910

Operation & Maintenance Expense Comparison - Water

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

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 9/30/2011	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	74,928	92,532	6,391	98,923	23,995	32.02 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	6,817	4,691	176	4,867	(1,950)	(28.60) %	Under benchmark
3	604 Employee Pensions & Benefits	18,763	33,571	2,237	35,808	17,045	90.84 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	23,013	29,183	-	29,183	6,170	26.81 %	Increase in power use at treatment plant.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	20,208	16,704	(9,651)	7,053	(13,155)	(65.10) %	Under benchmark
8	620 Materials & Supplies	15,065	10,082	-	10,082	(4,983)	(33.07) %	Under benchmark
9	631 Contractual Services - Engr.	69	0	-	0	(69)	(99.93) %	Under benchmark
10	632 Contractual Services - Acct.	1,985	3,983	-	3,983	1,998	100.63 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	394	1,138	-	1,138	744	188.86 %	Nominal variance from year to year for use of outside counsel
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	5	-	-	-	(5)	(100.00) %	Under benchmark
14	636 Contractual Services - Other	10,158	7,950	-	7,950	(2,208)	(21.74) %	Engineering services required to support the renewal of the WWTP operating permit in 2015.
15	641 Rental of Building/Real Prop.	123	128	-	128	5	4.07 %	De minimus amount
16	642 Rental of Equipment	11	19	-	19	8	74.80 %	De minimus amount
17	650 Transportation Expenses	13,510	6,345	190	6,535	(6,975)	(51.62) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	12,080	-	12,080	12,080	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	
21	659 Insurance - Other	11,548	2,647	-	2,647	(8,901)	(77.08) %	Under benchmark
22	660 Advertising Expense	-	-	9,628	9,628	9,628	100.00 %	
23	666 Reg. Comm. Exp. - Rate Case Amort.	71,252	6,812	-	6,812	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	1,051	109	-	109	(942)	(89.67) %	Under benchmark
25	670 Bad Debt Expense	400	151	-	151	(249)	(62.33) %	Under benchmark
26	675 Miscellaneous Expenses	20,695	28,856	-	28,856	8,161	39.43 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	TOTAL	289,995	256,981	8,971	265,951	40,397	18.47 %	
28								
29	Less: 666 Reg. Comm. Exp.	(71,252)	(6,812)	-	(6,812)	n/a	n/a	Not subject to Index Benchmarking
30								
31		218,743	250,169	8,971	259,140	40,397	18.47 %	
32								
33	Total Customers (ERC's)	1,482.0			1,488.0	6	0.40 %	
34								
35	Consumer Price Index - U	223.137			237.017	13.880	6.22 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0040		
38	Increase in CPI					1.0622		
39						1.0664		

Operation & Maintenance Expense Comparison - Wastewater

Company: UTILITIES, Inc. of Florida - Pennbrooke
 Docket No. 160101-W5
 Test Year Ended: 12/31/2015

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 9/30/2011	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	70,963	77,100	5,325	82,425	11,462	16.15 %	Annual average increase of 3% adjusted for impact of vacancies, if any, and less cap time in 2015
2	703 Salaries & Wages - Officers, Etc.	5,690	3,909	147	4,055	(1,635)	(28.73) %	Under benchmark
3	704 Employee Pensions & Benefits	17,594	27,972	1,864	29,836	12,242	69.58 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	5,806	8,869	-	8,869	3,063	52.76 %	Increase in sludge volume processed and hauled off for disposal.
6	715 Purchased Power	26,596	34,048	-	34,048	7,452	28.02 %	Increase in power consumption at the WWTP.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	16,856	13,918	7,529	21,447	4,591	27.24 %	Increase in volume of chlorine used for disinfection.
9	720 Materials & Supplies	19,040	16,146	-	16,146	(2,894)	(15.20) %	Under benchmark
10	731 Contractual Services - Engr.	57	0	-	0	(57)	(99.99) %	Under benchmark
11	732 Contractual Services - Acct.	1,656	3,318	-	3,318	1,662	100.38 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	327	948	-	948	621	190.00 %	Nominal variance from year to year for use of outside counsel
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	4	-	-	-	(4)	(100.00) %	Under benchmark
15	736 Contractual Services - Other	8,472	6,624	-	6,624	(1,848)	(21.81) %	Under benchmark
16	741 Rental of Building/Real Prop.	103	107	-	107	4	3.55 %	De minimus amount
17	742 Rental of Equipment	10	16	-	16	6	60.22 %	De minimus amount
18	750 Transportation Expenses	11,276	5,287	159	5,446	(5,830)	(51.71) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	10,066	-	10,066	10,066	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	9,633	2,206	-	2,206	(7,427)	(77.10) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	-	
24	766 Reg. Comm. Exp. - Rate Case Amort.	59,768	5,676	8,023	13,699	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	876	90	-	90	(786)	(89.67) %	Under benchmark
26	770 Bad Debt Expense	339	126	-	126	(213)	(62.97) %	Under benchmark
27	775 Miscellaneous Expenses	34,795	38,439	-	38,439	3,644	10.47 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	TOTAL	\$ 289,861	\$ 254,864	\$ 23,046	\$ 277,910	\$ 34,118	14.83 %	
30								
31	Less: 766 Reg. Comm. Exp.	(59,768)	(5,676)	(8,023)	(13,699)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	230,093	249,188	15,023	264,211	34,118	14.83 %	
34								
35	Total Customers (ERC's)	<u>1,237.0</u>			<u>1,240.0</u>	<u>3</u>	<u>0.24 %</u>	
36								
37	Consumer Price Index - U	<u>223.137</u>			<u>237.017</u>	<u>13.880</u>	<u>6.22 %</u>	
38								
39	Benchmark Index: Increase in Customer ERC's					<u>1.0024</u>		
40	Increase in CPI					<u>1.0622</u>		
41						<u>1.0647</u>		

Contractual Services

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

Schedule: B-9
 Page 1 of 1
 Preparer: Frank Seidman

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.

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Engineering	Knight Engineering Consultants	\$ 4,050	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 250	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
			\$ 4,390	

Analysis of Rate Case Expense

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

Schedule: B-10
 Page 1 of 1
 Preparer: Frank Seidman

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	46.63	16,787	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	15.54	5,594	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	38.86	7,772	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	48.57	7,286	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.33	303	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	23.31	3,497	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	15.54	3,807	Consolidated Rates
8	Guastella Associates	Gary White	200.00	11.66	2,332	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				350	Filing Fee
10	Water Service Corp.	Other staff			777	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				525	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				583	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,914	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 52,527	
17						
18						
19	[] PAA					
20	[X] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27		(A)	(B)	(C)		
28		Water	Wastewater	Total		
29	Prior unamortized rate case expenses	\$ 6,807	\$ 5,673	\$ 12,480		
30	Unamortized Generic Dkt Rate Case expense	3,053	2,544	5,597		
31	Current rate case expense	28,651	23,876	52,527		
32		38,511	32,093	70,604		
33	Annual Amortization	\$ 9,628	\$ 8,023	\$ 17,651		
34						
35	Method of allocation between systems:					
36	Customers (based on ERC Counts 12/31/10)	1,488.00	1,240.00	2,728.00		
37	Percentage of average customers	54.55%	45.45%	100.00%		

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

**Schedule: B-11
Page 1 of 1
Preparer: Frank Seidman**

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	Water Treatment Plant Tank Rehabilitation	Q4 2013	\$ 160,795	60 months	\$ 32,159
2	Pennbrooke - Knight Engineering Consultants	Q2 2015	\$ 8,400	36 months	\$ 2,100
3	Pennbrooke - Knight Engineering Consultants	Q2 2015	\$ 1,950	60 months	\$ 293
			171,145		34,552

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.60% Water	45.40% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending January 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.00%	99.00%	100.00%	ERC	\$3,102	307,434	\$310,535	1,693	1,408
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$495	48,955	\$49,450	270	225
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	1.00%	99.00%	100.00%	ERC	(\$42)	(4,114)	(\$4,155)	(23)	(19)
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,540	349,803	\$353,343	1,933	1,607
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$7,052	696,894	\$703,946	3,851	3,202
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$892	88,146	\$89,038	487	405
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$540	53,377	\$53,917	295	245
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$847	83,737	\$84,584	463	385
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$17	1,687	\$1,704	9	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$11	1,049	\$1,060	6	5
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,863	184,097	\$185,960	1,017	846
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$61	6,040	\$6,101	33	28
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$10	1,007	\$1,017	6	5
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,158	114,419	\$115,577	632	526
20							\$19,547	\$1,932,530	\$1,952,077	10,673	8,875
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,549	\$34,725	\$36,275	846	703
25	408	Taxes Other than Income	4.24%	95.76%	100.00%	ERC	\$1,493	\$33,680	\$35,173	815	678
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	4.31%	95.69%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.29%	95.71%	100.00%	ERC	\$1,969	\$43,911	\$45,880	1,075	894
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$10	\$232	\$242	6	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	3.95%	96.05%	100.00%	ERC	\$118	\$2,882	\$3,000	65	54
35	636/736	Contractual Services - Other	3.96%	96.04%	100.00%	ERC	\$163	\$3,952	\$4,115	89	74
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.24%	95.76%	100.00%	ERC	\$772	\$17,449	\$18,222	422	351
38	667/767	Reg. Commission Exp. - Other	4.24%	95.76%	100.00%	ERC	(\$233)	(\$5,262)	(\$5,495)	(127)	(106)
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$372	\$8,405	\$8,777	203	169
40							\$ 6,214	\$ 139,979	\$146,193	3,393	2,821
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							\$ -	\$ -	\$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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			54.59% Water	45.41% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,110	310,760	\$313,870	1,698	1,412
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$483	48,081	\$48,563	263	219
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	0.99%	99.01%	100.00%	ERC	\$23	2,277	\$2,300	12	10
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,387	337,523	\$340,910	1,849	1,538
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,090	507,204	\$512,294	2,779	2,311
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$593	59,126	\$59,719	324	269
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$547	54,481	\$55,028	298	248
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$822	81,900	\$82,722	449	373
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$17	1,687	\$1,704	9	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	254	\$257	1	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,632	162,634	\$164,266	891	741
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$111	11,041	\$11,152	60	50
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	(\$8)	(844)	(\$852)	(5)	(4)
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,344	133,963	\$135,308	734	610
20							\$17,152	\$1,710,087	\$1,727,240	9,363	7,789
21											
22											
23											
24	403	Depreciation Expenses	4.30%	95.70%	100.00%	ERC	\$889	\$19,796	\$20,685	485	404
25	408	Taxes Other than Income	4.25%	95.75%	100.00%	ERC	\$1,063	\$23,938	\$25,001	580	483
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	3.90%	96.10%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	4.29%	95.71%	100.00%	ERC	\$2,040	\$45,471	\$47,511	1,114	926
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.24%	95.76%	100.00%	ERC	\$35	\$789	\$824	19	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	4.30%	95.70%	100.00%	ERC	\$6	\$134	\$140	3	3
34	635	Testing Expense	3.95%	96.05%	100.00%	ERC	(\$118)	(\$2,882)	(\$3,000)	(65)	(54)
35	636/736	Contractual Services - Other	3.93%	96.07%	100.00%	ERC	(\$148)	(\$3,622)	(\$3,770)	(81)	(67)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.24%	95.76%	100.00%	ERC	\$846	\$19,108	\$19,954	462	384
38	667/767	Reg. Commission Exp. - Other	4.26%	95.74%	100.00%	ERC	(\$4)	(\$101)	(\$105)	(2)	(2)
39	675/775	Miscellaneous Expenses	4.25%	95.75%	100.00%	ERC	\$357	\$8,048	\$8,405	195	162
40							\$ 4,965	\$ 110,686	\$115,651	2,710	2,255
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							\$ -	\$ -	\$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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,124	312,619	\$315,743	1,705	1,419
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$410	40,944	\$41,354	224	186
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	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-2877.18%	2977.18%	100.00%	ERC	\$862	(892)	(\$30)	471	392
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,618	361,009	\$364,627	1,974	1,644
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$4,286	427,726	\$432,013	2,339	1,947
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$720	71,813	\$72,533	399	327
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$574	57,304	\$57,879	313	261
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,209	120,630	\$121,839	660	549
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$17	1,738	\$1,755	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$2	206	\$208	1	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,836	183,223	\$185,059	1,002	834
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$61	6,048	\$6,109	33	28
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$23	2,261	\$2,284	12	10
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$2,081	207,641	\$209,722	1,136	945
20							\$18,824	\$1,792,269	\$1,811,093	10,272	8,552
21											
22											
23											
24	403	Depreciation Expenses	4.23%	95.77%	100.00%	ERC	\$4,874	\$110,225	\$115,099	2,659	2,214
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$958	\$21,668	\$22,626	523	435
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	4.31%	95.69%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,221	\$49,686	\$51,907	1,212	1,009
30	604/704	Employee Benefits	4.24%	95.76%	100.00%	ERC	\$18	\$158	\$165	4	3
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$18	\$400	\$418	10	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	4.22%	95.78%	100.00%	ERC	\$133	\$3,008	\$3,140	72	60
36	642/742	Rental of Equipment	4.23%	95.77%	100.00%	ERC	\$23	\$532	\$556	13	11
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$855	\$19,386	\$20,241	467	388
38	667/767	Reg. Commission Exp. - Other	4.23%	95.77%	100.00%	ERC	\$14	\$317	\$331	8	6
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$394	\$8,937	\$9,331	215	179
40							\$ 9,497	\$ 214,321	\$223,818	5,182	4,314
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.53%	99.47%	100.00%	Unallocated Rate Base	\$15,561	\$2,924,316	\$2,939,877	8,491	7,069
45							\$ 15,561	\$ 2,924,316	\$2,939,877	8,491	7,069

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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,475	346,545	\$350,020	1,896	1,579
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$363	36,136	\$36,500	198	165
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	1.00%	99.00%	100.00%	ERC	(\$8)	(783)	(\$791)	(4)	(4)
7	427	Interest Expense	1.00%	99.00%	100.00%	ERC	\$14	1,360	\$1,374	7	6
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,947	392,617	\$396,564	2,154	1,793
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$3,874	385,308	\$389,182	2,114	1,760
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$741	73,682	\$74,423	404	337
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$537	53,380	\$53,917	293	244
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,123	111,649	\$112,772	613	510
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$17	1,738	\$1,755	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$3	317	\$320	2	1
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,872	186,154	\$188,025	1,021	850
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$229	22,803	\$23,032	125	104
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$20	1,986	\$2,006	11	9
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,630	162,109	\$163,738	889	740
20							<u>\$17,837</u>	<u>\$1,775,000</u>	<u>\$1,792,837</u>	<u>9,733</u>	<u>8,103</u>
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,045	\$23,426	\$24,470	570	475
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$990	\$22,396	\$23,386	540	450
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	(\$190)	(\$4,310)	(\$4,500)	(104)	(86)
28	427	Interest Expense	3.40%	96.60%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,059	\$46,099	\$48,158	1,124	936
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC	\$21	\$292	\$305	7	6
31	620/720	Materials and Supplies	4.26%	95.74%	100.00%	ERC	\$21	\$465	\$486	11	9
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	4.22%	95.78%	100.00%	ERC	\$104	\$2,363	\$2,467	57	47
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,121	\$25,427	\$26,547	612	509
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$1,217	\$27,488	\$28,705	664	553
40							<u>\$ 6,380</u>	<u>\$ 143,649</u>	<u>\$150,029</u>	<u>3,481</u>	<u>2,898</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>

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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending May 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,158	315,624	\$318,782	1,723	1,435
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$323	32,183	\$32,506	176	147
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	0.99%	99.01%	100.00%	ERC	(\$8)	(794)	(\$802)	(4)	(4)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$1)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,544	353,199	\$356,743	1,934	1,610
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$4,354	433,918	\$438,272	2,376	1,978
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$650	64,762	\$65,412	355	295
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$536	53,381	\$53,917	292	243
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,080	107,626	\$108,706	589	491
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,799	\$1,817	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$7	729	\$736	4	3
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,837	183,122	\$184,959	1,003	835
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$268	26,757	\$27,025	147	122
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$14	1,382	\$1,396	8	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,103	109,960	\$111,063	602	501
20							\$16,883	\$1,683,527	\$1,700,410	9,213	7,670
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,047	\$23,544	\$24,591	571	476
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$865	\$19,635	\$20,499	472	393
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	4.12%	95.88%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,210	\$49,585	\$51,795	1,206	1,004
30	604/704	Employee Benefits	4.22%	95.78%	100.00%	ERC	\$19	\$508	\$527	12	10
31	620/720	Materials and Supplies	4.27%	95.73%	100.00%	ERC	\$19	\$428	\$447	10	9
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	4.21%	95.79%	100.00%	ERC	\$10	\$221	\$231	5	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$1,221	\$27,754	\$28,974	666	555
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$41	\$931	\$972	22	19
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$328	\$7,456	\$7,784	179	149
40							\$ 5,763	\$ 130,065	\$135,828	3,145	2,618
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							\$ -	\$ -	\$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 Pennbrooke
 Docket No.: 110257-W5
 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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$2,978	296,428	\$299,405	1,625	1,353
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$332	32,981	\$33,314	181	151
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	1.00%	99.00%	100.00%	ERC	(\$14)	(1,416)	(\$1,430)	(8)	(6)
7	427	Interest Expense	-605.24%	705.24%	100.00%	ERC	\$866	(1,009)	\$472	472	393
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,660	363,192	\$366,852	1,997	1,662
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$6,137	609,012	\$615,148	3,349	2,788
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$795	78,914	\$79,709	434	361
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$538	53,379	\$53,917	294	244
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,070	106,186	\$107,256	584	486
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$18	1,799	\$1,817	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$9	914	\$923	5	4
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,849	183,535	\$185,384	1,009	840
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$530	52,585	\$53,115	289	241
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$13	1,257	\$1,270	7	6
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,417	140,595	\$142,011	773	644
20							\$20,196	\$1,918,352	\$1,938,548	11,022	9,175
21											
22											
23											
24	403	Depreciation Expenses	4.27%	95.73%	100.00%	ERC	\$1,048	\$23,476	\$24,524	572	476
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$958	\$21,666	\$22,623	523	435
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	4.66%	95.34%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,695	\$60,241	\$62,936	1,471	1,224
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.26%	95.74%	100.00%	ERC	\$75	\$1,680	\$1,755	41	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	4.22%	95.78%	100.00%	ERC	\$13	\$287	\$300	7	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.23%	95.77%	100.00%	ERC	\$1,037	\$23,495	\$24,531	566	471
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$43	\$965	\$1,008	23	19
39	675/775	Miscellaneous Expenses	4.23%	95.77%	100.00%	ERC	\$267	\$6,044	\$6,311	146	121
40							\$ 6,134	\$ 137,859	\$143,993	3,348	2,787
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.52%	99.48%	100.00%	Unallocated Rate Base	\$15,559	\$2,970,496	\$2,986,054	8,491	7,068
45							\$ 15,559	\$ 2,970,496	\$2,986,054	8,491	7,068

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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,240	323,151	\$326,391	1,768	1,472
3	408	Taxes Other than Income	1.00%	99.00%	100.00%	ERC	\$334	33,219	\$33,553	182	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	1.00%	99.00%	100.00%	ERC	(\$18)	(1,776)	(\$1,793)	(10)	(8)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$3)	(305)	(\$308)	(2)	(1)
8	601/701/603/703	Salaries	1.00%	99.00%	100.00%	ERC	\$3,868	384,711	\$388,579	2,111	1,757
9	604/704	Employee Benefits	1.00%	99.00%	100.00%	ERC	\$4,511	448,657	\$453,169	2,462	2,049
10	620/720	Materials and Supplies	1.00%	99.00%	100.00%	ERC	\$636	63,201	\$63,837	347	289
11	632/732	Contractual Services - Accounting	1.00%	99.00%	100.00%	ERC	\$636	63,280	\$63,917	347	289
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.00%	99.00%	100.00%	ERC	\$1,006	100,050	\$101,056	549	457
14	641	Rent Expense	1.00%	99.00%	100.00%	ERC	\$19	1,855	\$1,874	10	8
15	650/750	Transportation Expenses	1.00%	99.00%	100.00%	ERC	\$3	300	\$303	2	1
16	657	Insurance - General Liability	1.00%	99.00%	100.00%	ERC	\$1,841	183,118	\$184,960	1,005	836
17	659/759	Other Insurance	1.00%	99.00%	100.00%	ERC	\$636	63,269	\$63,905	347	289
18	670/770	Bad Debt Expense	1.00%	99.00%	100.00%	ERC	\$11	1,100	\$1,111	6	5
19	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$1,332	132,477	\$133,809	727	605
20							\$18,053	\$1,796,310	\$1,814,362	9,852	8,200
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,120	\$25,142	\$26,261	611	509
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$703	\$15,910	\$16,613	384	319
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	3.62%	96.38%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	4.28%	95.72%	100.00%	ERC	\$2,883	\$64,538	\$67,421	1,573	1,310
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC	\$33	\$2,972	\$3,103	72	60
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$33	\$749	\$782	18	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	4.22%	95.78%	100.00%	ERC	\$347	\$7,883	\$8,230	190	158
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,033	\$23,445	\$24,479	564	469
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$14	\$326	\$340	8	7
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$590	\$13,335	\$13,925	322	268
40							\$ 6,855	\$ 154,303	\$161,158	3,741	3,114
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							\$ -	\$ -	\$0	-	-
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke
Docket No.: 110257-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 Pennbrooke
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$3,322	331,780	\$335,102	1,813	1,509
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$314	31,320	\$31,634	172	143
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	0.99%	99.01%	100.00%	ERC	(\$20)	(2,012)	(\$2,032)	(11)	(9)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$2)	(167)	(\$168)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,437	342,335	\$345,772	1,876	1,561
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,251	522,966	\$528,217	2,866	2,385
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$850	84,666	\$85,516	464	386
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$635	63,281	\$63,917	347	289
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	(\$252)	(25,113)	(\$25,365)	(138)	(115)
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,161	115,649	\$116,810	634	527
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$19	1,855	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	312	\$315	2	1
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,840	183,222	\$185,061	1,004	836
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$145	14,397	\$14,541	79	66
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$12	1,185	\$1,197	6	5
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,246	124,054	\$125,300	680	566
20							\$17,960	\$1,789,731	\$1,807,692	9,802	8,158
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,057	\$23,738	\$24,795	577	480
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$887	\$20,119	\$21,007	484	403
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	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,851	\$63,927	\$66,778	1,556	1,295
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC		\$311	\$325	7	6
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$26	\$582	\$607	14	12
32	631/731	Contractual Services - Engineering	4.22%	95.78%	100.00%	ERC	\$123	\$2,793	\$2,916	67	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	4.19%	95.81%	100.00%	ERC	\$9	\$197	\$205	5	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$966	\$21,959	\$22,925	527	439
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$14	\$310	\$324	7	6
39	675/775	Miscellaneous Expenses	4.12%	95.88%	100.00%	ERC	\$123	\$2,870	\$2,993	67	56
40							\$ 6,070	\$ 136,811	\$142,881	3,313	2,757
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							\$ -	\$ -	\$0	-	-
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Pennbrooke
 Docket No.: 110257-W5
 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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			54.58% Water	45.42% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,261	328,723	\$331,984	1,780	1,481
3	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$306	30,806	\$31,113	167	139
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	0.98%	99.02%	100.00%	ERC	(\$25)	(2,527)	(\$2,552)	(14)	(11)
7	427	Interest Expense	-524.75%	624.75%	100.00%	ERC	\$793	(944)	(\$151)	433	360
8	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$3,707	372,671	\$376,378	2,023	1,684
9	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$3,549	356,774	\$360,323	1,937	1,612
10	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$668	67,171	\$67,839	365	303
11	632/732	Contractual Services - Accounting	0.98%	99.02%	100.00%	ERC	\$629	63,287	\$63,917	344	286
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$1,118	112,426	\$113,544	610	508
14	641	Rent Expense	0.98%	99.02%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.98%	99.02%	100.00%	ERC	\$3	269	\$272	1	1
16	657	Insurance - General Liability	0.98%	99.02%	100.00%	ERC	\$1,822	183,138	\$184,960	994	827
17	659/759	Other Insurance	0.98%	99.02%	100.00%	ERC	\$515	51,818	\$52,333	281	234
18	670/770	Bad Debt Expense	0.98%	99.02%	100.00%	ERC	\$9	914	\$923	5	4
19	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$1,209	121,532	\$122,741	660	549
20							<u>\$17,582</u>	<u>\$1,687,914</u>	<u>\$1,705,496</u>	<u>9,596</u>	<u>7,987</u>
21											
22											
23											
24	403	Depreciation Expenses	4.25%	95.75%	100.00%	ERC	\$1,133	\$25,508	\$26,642	619	515
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$898	\$20,384	\$21,282	490	408
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	4.45%	95.55%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,712	\$60,862	\$63,574	1,480	1,232
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC	\$8	\$527	\$535	13	11
31	620/720	Materials and Supplies	4.22%	95.78%	100.00%	ERC	\$8	\$184	\$192	4	4
32	631/731	Contractual Services - Engineering	4.21%	95.79%	100.00%	ERC	(\$123)	(\$2,793)	(\$2,916)	(67)	(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	4.19%	95.81%	100.00%	ERC	\$2	\$36	\$37	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$874	\$19,887	\$20,761	477	397
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$403	\$9,175	\$9,579	220	183
40							<u>\$ 5,931</u>	<u>\$ 133,774</u>	<u>\$139,705</u>	<u>3,237</u>	<u>2,694</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.47%	99.53%	100.00%	Unallocated Rate Base	\$13,991	\$2,990,736	\$3,004,727	7,636	6,355
45							<u>\$ 13,991</u>	<u>\$ 2,990,736</u>	<u>\$3,004,727</u>	<u>7,636</u>	<u>6,355</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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.57% Water	45.43% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending October 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,267	328,919	\$332,186	1,783	1,484
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$303	30,420	\$30,723	165	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	0.99%	99.01%	100.00%	ERC	(\$28)	(2,850)	(\$2,878)	(15)	(13)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$2)	(235)	(\$238)	(1)	(1)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$3,665	367,989	\$371,654	2,000	1,665
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,118	513,961	\$519,079	2,793	2,325
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$708	71,056	\$71,764	386	321
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$630	63,286	\$63,917	344	286
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	\$22	2,178	\$2,200	12	10
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,425	143,088	\$144,513	778	647
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$4	374	\$378	2	2
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,948	195,580	\$197,527	1,063	885
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$944	94,814	\$95,758	515	429
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$14	1,374	\$1,388	7	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,480	148,652	\$150,132	808	673
20							<u>\$19,515</u>	<u>\$1,960,462</u>	<u>\$1,979,977</u>	<u>10,649</u>	<u>8,866</u>
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,193	\$26,842	\$28,035	651	542
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$911	\$20,668	\$21,579	497	414
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	4.21%	95.79%	100.00%	ERC	\$11	\$244	\$255	6	5
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,676	\$59,996	\$62,673	1,460	1,216
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$31	\$700	\$731	17	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	4.21%	95.79%	100.00%	ERC	\$24	\$551	\$575	13	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$1,049	\$23,836	\$24,885	572	477
38	667/767	Reg. Commission Exp. - Other	4.22%	95.78%	100.00%	ERC	\$163	\$3,710	\$3,873	89	74
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$403	\$9,161	\$9,564	220	183
40							<u>\$ 6,463</u>	<u>\$ 145,708</u>	<u>\$152,170</u>	<u>3,527</u>	<u>2,936</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>

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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.56% Water	45.44% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending November 30, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,269	329,088	\$332,357	1,784	1,485
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$298	29,965	\$30,263	163	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	0.99%	99.01%	100.00%	ERC	(\$29)	(2,897)	(\$2,925)	(16)	(13)
7	427	Interest Expense	0.99%	99.01%	100.00%	ERC	(\$5)	(474)	(\$479)	(3)	(2)
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$4,533	455,113	\$459,646	2,473	2,060
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$5,297	531,794	\$537,091	2,890	2,407
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$629	63,120	\$63,749	343	286
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$748	75,132	\$75,880	408	340
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$1,195	119,941	\$121,135	652	543
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$18	1,856	\$1,874	10	8
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$6	558	\$563	3	3
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$1,903	191,094	\$192,997	1,038	865
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$1,615	162,126	\$163,741	881	734
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$13	1,277	\$1,290	7	6
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$1,399	140,466	\$141,865	763	636
20							<u>\$20,889</u>	<u>\$2,098,157</u>	<u>\$2,119,046</u>	<u>11,398</u>	<u>9,492</u>
21											
22											
23											
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$1,104	\$24,827	\$25,932	603	502
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$856	\$19,430	\$20,286	467	389
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	4.45%	95.55%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$2,742	\$61,476	\$64,218	1,496	1,246
30	604/704	Employee Benefits	4.21%	95.79%	100.00%	ERC		(\$139)	(\$145)	(3)	(3)
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$29	\$654	\$683	16	13
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	4.25%	95.75%	100.00%	ERC	\$4	\$91	\$95	2	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$932	\$21,176	\$22,108	508	423
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$5	\$103	\$108	2	2
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$514	\$11,677	\$12,191	280	233
40							<u>\$ 6,180</u>	<u>\$ 139,301</u>	<u>\$145,481</u>	<u>3,372</u>	<u>2,808</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>

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 Pennbrooke
 Docket No.: 110257-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 Pennbrooke
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.55% Water	45.45% Sewer
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Historical Month Ending December 31, 2015				
							Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.98%	99.02%	100.00%	ERC	\$3,133	315,888	\$319,022	1,709	1,424
3	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.99%	99.01%	100.00%	ERC	\$1	99	\$100	1	0
5	410	Miscellaneous Non-Utility Expenses	0.98%	99.02%	100.00%	ERC	\$201	20,238	\$20,439	110	92
6	420	Interest During Construction	0.98%	99.02%	100.00%	ERC	(\$33)	(3,274)	(\$3,307)	(18)	(15)
7	427	Interest Expense	4543.71%	4643.71%	100.00%	ERC	\$961	(982)	(\$21)	524	437
8	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$3,156	317,281	\$320,437	1,721	1,435
9	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$6,823	685,954	\$692,778	3,722	3,102
10	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$772	77,574	\$78,346	421	351
11	632/732	Contractual Services - Accounting	0.98%	99.02%	100.00%	ERC	\$750	75,390	\$76,140	409	341
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$1,163	116,886	\$118,049	634	528
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$37	3,711	\$3,748	20	17
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$3	294	\$297	2	1
16	657	Insurance - General Liability	0.98%	99.02%	100.00%	ERC	\$1,903	191,285	\$193,188	1,038	865
17	659/759	Other Insurance	0.98%	99.02%	100.00%	ERC	(\$262)	(26,348)	(\$26,610)	(143)	(119)
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$11	1,123	\$1,134	6	5
19	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$1,332	133,915	\$135,247	727	605
							<u>\$19,951</u>	<u>\$1,908,993</u>	<u>\$1,928,944</u>	<u>10,882</u>	<u>9,068</u>
20											
21											
22											
23											
24	403	Depreciation Expenses	4.25%	95.75%	100.00%	ERC	\$1,246	\$28,076	\$29,322	680	566
25	408	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	\$936	\$21,254	\$22,189	510	425
26	410	Miscellaneous Non-Utility Expenses	4.27%	95.73%	100.00%	ERC	\$140	\$3,151	\$3,291	77	64
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	4.19%	95.81%	100.00%	ERC	\$1	\$16	\$17	0	0
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$3,272	\$73,407	\$76,679	1,785	1,487
30	604/704	Employee Benefits	4.17%	95.83%	100.00%	ERC		(\$78)	(\$82)	(2)	(2)
31	620/720	Materials and Supplies	4.21%	95.79%	100.00%	ERC	\$25	\$561	\$586	13	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	4.21%	95.79%	100.00%	ERC	\$79	\$1,792	\$1,871	43	36
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	4.21%	95.79%	100.00%	ERC	\$356	\$8,105	\$8,461	194	162
36	642/742	Rental of Equipment	4.21%	95.79%	100.00%	ERC	\$12	\$268	\$279	6	5
37	650/750	Transportation Expense	4.21%	95.79%	100.00%	ERC	\$870	\$19,787	\$20,657	475	395
38	667/767	Reg. Commission Exp. - Other	4.21%	95.79%	100.00%	ERC	\$143	\$3,252	\$3,395	78	65
39	675/775	Miscellaneous Expenses	4.21%	95.79%	100.00%	ERC	\$846	\$19,238	\$20,085	462	385
40							<u>\$ 7,922</u>	<u>\$ 178,828</u>	<u>\$186,751</u>	<u>4,321</u>	<u>3,601</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.49%	99.51%	100.00%	Unallocated Rate Base	\$15,596	\$3,163,623	\$3,179,219	8,507	7,089
45							<u>\$ 15,596</u>	<u>\$ 3,163,623</u>	<u>\$3,179,219</u>	<u>8,507</u>	<u>7,089</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 Pennbrooke
Docket No.: 110257-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 Pennbrooke
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			54.55% Water	45.45% Sewer	
			Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total		Utilities, Inc. of Pennbrooke	Other Companies/ Systems	Total			
												(1)
Water Service Corp. Allocated Expenses:												
1												
2	403	Depreciation Expense	0.99%	99.01%	100.00%	ERC	\$38,438	3,846,958	\$3,885,396	20,966	17,472	
3	408	Taxes Other than Income	0.99%	99.01%	100.00%	ERC	\$3,963	394,968	\$398,931	2,161	1,801	
4	409	Gains/Losses from Disposition of Utility	0.99%	99.01%	100.00%	ERC	\$1	99	\$100	1	0	
5	410	Miscellaneous Non-Utility Expenses	0.98%	99.02%	100.00%	ERC	\$201	20,238	\$20,439	110	92	
6	420	Interest During Construction	0.99%	99.01%	100.00%	ERC	(\$183)	(18,330)	(\$18,513)	(100)	(83)	
7	427	Interest Expense	-161.59%	261.59%	100.00%	ERC	\$3,464	(5,607)	(\$2,144)	1,889	1,574	
8	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$44,062	4,397,443	\$4,441,505	24,034	20,028	
9	604/704	Employee Benefits	0.99%	99.01%	100.00%	ERC	\$61,342	6,120,168	\$6,181,510	33,459	27,883	
10	620/720	Materials and Supplies	0.99%	99.01%	100.00%	ERC	\$8,652	863,233	\$871,885	4,719	3,933	
11	632/732	Contractual Services - Accounting	0.99%	99.01%	100.00%	ERC	\$7,301	728,959	\$736,260	3,982	3,319	
12	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	(\$230)	(22,935)	(\$23,165)	(126)	(105)	
13	636/736	Contractual Services - Other	0.99%	99.01%	100.00%	ERC	\$13,218	1,319,769	\$1,332,987	7,210	6,008	
14	641	Rent Expense	0.99%	99.01%	100.00%	ERC	\$235	23,435	\$23,670	128	107	
15	650/750	Transportation Expenses	0.99%	99.01%	100.00%	ERC	\$56	5,577	\$5,633	31	25	
16	657	Insurance - General Liability	0.99%	99.01%	100.00%	ERC	\$22,146	2,210,202	\$2,232,348	12,080	10,066	
17	659/759	Other Insurance	0.99%	99.01%	100.00%	ERC	\$4,853	485,349	\$490,202	2,647	2,206	
18	670/770	Bad Debt Expense	0.99%	99.01%	100.00%	ERC	\$141	14,023	\$14,164	77	64	
19	675/775	Miscellaneous Expenses	0.99%	99.01%	100.00%	ERC	\$16,731	1,669,782	\$1,686,512	9,126	7,605	
20							\$224,389	\$22,053,332	\$22,277,720	122,394	101,995	
21												
22												
23												
24	403	Depreciation Expenses	4.26%	95.74%	100.00%	ERC	\$17,305	\$389,324	\$406,630	9,439	7,866	
25	408	Taxes Other than Income	4.23%	95.77%	100.00%	ERC	\$11,518	\$260,747	\$272,264	6,282	5,235	
26	410	Miscellaneous Non-Utility Expenses	4.27%	95.73%	100.00%	ERC	\$140	\$3,151	\$3,291	77	64	
27	414	Taxes Other than Income	4.22%	95.78%	100.00%	ERC	(\$190)	(\$4,310)	(\$4,500)	(104)	(86)	
28	427	Interest Expense	4.19%	95.81%	100.00%	ERC	\$13	\$308	\$321	7	6	
29	601/701/603/703	Salaries	4.27%	95.73%	100.00%	ERC	\$30,331	\$679,198	\$709,529	16,544	13,787	
30	604/704	Employee Benefits	4.23%	95.77%	100.00%	ERC	\$4,550	\$4,550	\$4,751	110	91	
31	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$329	\$7,423	\$7,752	180	150	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
33	633/733	Contractual Services - Legal	4.22%	95.78%	100.00%	ERC	\$85	\$1,926	\$2,011	46	39	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
35	636/736	Contractual Services - Other	4.22%	95.78%	100.00%	ERC	\$1,016	\$23,071	\$24,087	554	462	
36	642/742	Rental of Equipment	4.22%	95.78%	100.00%	ERC	\$35	\$800	\$835	19	16	
37	650/750	Transportation Expense	4.22%	95.78%	100.00%	ERC	\$11,576	\$262,709	\$274,285	6,314	5,262	
38	667/767	Reg. Commission Exp. - Other	4.19%	95.81%	100.00%	ERC	\$199	\$4,553	\$4,752	109	90	
39	675/775	Miscellaneous Expenses	4.22%	95.78%	100.00%	ERC	\$5,815	\$131,835	\$137,650	3,172	2,643	
40							\$ 78,374	\$ 1,765,284	\$1,843,658	42,749	35,625	
41							0		0			
42	Water Service Corp. Allocated UI Expenses											
43												
44	427	Interest Expense	0.50%	99.50%	100.00%	Unallocated Rate Base	\$60,706	\$12,049,171	\$12,109,878	33,113	27,594	
45							\$ 60,706	\$ 12,049,171	\$12,109,878	33,113	27,594	
46							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.

Net Depreciation Expense - Water
 Company: Utilities, Inc. of Florida - Pennbrooke
 Docket No. 160101-WS
 Test Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-13
 Page 1 of 1
 Preparer: Frank Seidman
 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) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	489		489		
3	302.1 Franchises	2		2		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	5,087		5,087		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	3,999		3,999		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
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	1,023		1,023		
19	311.3 Pumping Equipment	7,892	16,250	24,142		
20	320.3 Water Treatment Equipment	26,076		26,076		
21	339.3 Other Plant & Misc. Equipment	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements	58		58		
25	311.4 Pumping Equipment	120		120		
26	330.4 Distr. Reservoirs & Standpipes	1,429		1,429		
27	331.4 Transm. & Distribution Mains	14,602		14,602		
28	333.4 Services	4,553		4,553		
29	334.4 Meters & Meter Installations	7,175		7,175		
30	335.4 Hydrants	1,281		1,281		
31	336.4 Backflow Prevention Device	-		-		
32	339.4 Other Plant & Misc. Equipment	-		-		
33						
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	1,672		1,672		
36	340.5 Office Furniture & Equipment	38,458	(20,536)	17,922		
37	341.5 Transportation Equipment	14,929	(4,830)	10,100		8,313
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	2,142		2,142		
40	344.5 Laboratory Equipment	45		45		
41	345.5 Power Operated Equipment	-		-		
42	346.5 Communication Equipment	316		316		
43	347.5 Miscellaneous Equipment	-		-		
44	348.5 Other Tangible Plant	404		404		
45						
46	TOTAL	\$ 131,753	\$ (9,115)	\$ 122,638		N/A
47	LESS: AMORTIZATION OF CIAC	(21,336)		(21,336)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 110,417	\$ (9,115)	\$ 101,301		N/A

Net Depreciation Expense - Wastewater
 Company: Utilities, Inc. of Florida - Pennbrooke
 Docket No. 160101-WS
 Test Year Ended: 12/31/2015
 Historic [X] Projected []
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission
 Schedule: B-14
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	161		161		
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	220		220		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	6,536		6,536		
10	361.2 Collection Sewers - Gravity	20,344		20,344		
11	362.2 Special Collecting Structures	5,308		5,308		
12	363.2 Services to Customers	20		20		
13	364.2 Flow Measuring Devices	564		564		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	29		29		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	2,856		2,856		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	10,763		10,763		
21	389.3 Other Plant & Misc. Equipment	-		-		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	25,497		25,497		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	25,492		25,492		
27	381.4 Plant Sewers	17		17		
28	382.4 Outfall Sewer Lines	727		727		
29	389.4 Other Plant & Misc. Equipment	69		69		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	354.3 Structures & Improvements	-		-		
32	366.6 Reuse Services	416		416		
33		28		28		
34	374.5 Reuse Dist Reservoirs	89		89		
35	375.6 Reuse Trans. And Dist. System	370		370		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	26		26		
38	389.5 Other Plant & Misc Equipment	-		-		
39	GENERAL PLANT					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	-		-		
42	390.7 Office Furniture & Equipment	25	21,867	21,892		
43	391.7 Transportation Equipment	-	8,416	8,416		
44	392.7 Stores Equipment			-		
45	393.7 Tools, Shop & Garage Equipment	237		237		
46	394.7 Laboratory Equipment	115		115		
47	395.7 Power Operated Equipment	235		235		
48	396.7 Communication Equipment	-		-		
49	397.7 Miscellaneous Equipment	-		-		
50	398.7 Other Tangible Plant			-		
51	TOTAL	100,143	30,283	130,426		N/A
52	LESS: AMORTIZATION OF CIAC	(97,570)		(97,570)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 2,573	\$ 30,283	\$ 32,856		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: B-15

Docket No. 160101-WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Frank Seidman

Historic Projected

Recap Schedules: B-1, B-2

Interim Final

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	22,198	7,978	16,400	138	46,714
3	Adjust Current Year					
4	Test Year Per Books	\$ 22,198	\$ 7,978	\$ 16,400	\$ 138	\$ 46,714
5						
6	Adjustments to Test Year (Explain):					
7	Adjustment to RAF per B-3	(5,106)				(5,106)
8	Allocate ad valorem tax based on Net Plant			4,347		4,347
9	Reclass Sales Tax Expense to O & M Expenses					-
10	Increase in ad valorem tax per B-3					-
11	Payroll Tax for allocations/annualization/increase		278			278
12	Increase in RAFs associated with annualized water revenues per B-3	109				109
13	Increase Payroll Tax for Proforma Salaries		342			342
14	Increase in ad valorem tax per B-3			8,522		8,522
15	Total Test Year Adjustments	(4,997)	620	12,869	-	8,492
16						
17	Adjusted Test Year	17,200	8,598	29,269	138	55,206
18	RAFs Assoc. with Revenue Increase	7,333	-	-	-	7,333
19	Total Adjustments for requested increases	\$ 19,536	\$ 9,560	\$ 50,660	\$ 138	\$ 79,895
20						
21	Total Balance	\$ 36,736	\$ 18,158	\$ 79,929	\$ 277	\$ 135,100
22						
23	WASTEWATER					
24	Test Year	18,496	6,647	13,665	115	38,923
25	Adjust Current RAF					-
26	Test Year Per Books	\$ 18,496	\$ 6,647	\$ 13,665	\$ 115	\$ 38,923
27						
28	Adjustments to Test Year (Explain):					
29	Adjustment to RAF per B-3	4,653				4,653
30				(4,347)		(4,347)
31	Reclass Sales Tax Expense to O & M Expenses					-
32	Increase in ad valorem tax per B-3					-
33	Payroll Tax for allocations/annualization/increase		232			232
34	Increase in RAFs associated with annualized sewer	167				167
35	Increase Payroll Tax for Proforma Salaries		285			285
36	Increase in ad valorem tax per B-3			1,124		1,124
37	Total Test Year Adjustments	4,820	517	(3,223)	-	2,114
38						
39	Adjusted Test Year	23,315	7,164	10,442	115	41,037
40	RAFs Assoc. with Revenue Increase	(1,512)	-	-	-	(1,512)
41	Total Adjustments for requested increases	26,623	7,966	8,342	115	43,047
42						
43	Total Balance	\$ 49,939	\$ 15,130	\$ 18,784	\$ 231	\$ 84,084

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: C-1

Docket No. 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Frank Seidman

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 34,132	\$ 33,419	\$ 67,551	\$ 31,227	\$ 36,324
2							
3	Deferred Income Tax Expense	C-5	50,747	(50,747)	-	-	-
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		\$ 84,879	\$ (17,328)	\$ 67,551	\$ 31,227	\$ 36,324

Recap Schedules: B-1, B-2

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

Florida Public Service Commission
 Schedule: C-2
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ (58,542)	\$ 18,309	\$ (40,233)	\$ 124,401	\$ 84,168
2	Add: Income Tax Expense Per Books (Sch. B-1)	24,242	(24,242)	-	31,227	31,227
3						
4	Subtotal	(34,300)	(5,933)	(40,233)	155,628	115,394
5	Less: Interest Charges (Sch. C-3)	65,970	(33,559)	32,411		32,411
6						
7	Taxable Income Per Books	(100,270)	27,626	(72,644)	155,628	82,983
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	4	(4)	-		-
11	Timing Differences (From Sch. C-5)	(67,180)	67,180	-		-
12	Other Adjustments		-	-		-
13						
14	Total Schedule M Adjustments	(67,176)	67,176	-	-	-
15						
16	Taxable Income Before State Taxes	(167,446)	94,802	(72,644)	155,628	82,983
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	(167,446)	94,802	(72,644)	155,628	82,983
20	State Income Tax (5.5% of Line 19)	(9,210)	5,214	(3,995)	8,560	4,564
21	Limited by NOL					-
22	Credits					
23						
24	Current State Income Taxes	(9,210)	5,214	(3,995)	8,560	4,564
25						
26	Federal Taxable Income (Line 16 - Line 24)	(158,236)	89,588	(68,649)	147,068	78,419
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(53,800)	30,460	(23,341)	50,003	26,663
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)		-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(53,800)	30,460	(23,341)	50,003	26,663
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	(9,210)	5,214	(3,995)	8,560	4,564
36	Current Federal Income Taxes (Line 32)	(53,800)	30,460	(23,341)	50,003	26,663
37						
38	Total Current Income Tax Expense (To C-1)	\$ (63,010)	\$ 35,674	\$ (27,336)	\$ 58,563	\$ 31,227

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

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

Florida Public Service Commission
 Schedule: C-2
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 197,852	\$ (31,534)	\$ 166,317	\$ (68,412)	\$ 97,906
2	Add: Income Tax Expense Per Books (Sch. B-2)	20,199	(20,199)	-	36,324	36,324
3						
4	Subtotal	218,051	(51,734)	166,317	(32,088)	134,230
5	Less: Interest Charges (Sch. C-3)	-	37,701	37,700		37,700
6						
7	Taxable Income Per Books	218,051	(89,434)	128,617	(32,088)	96,530
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(19)	19	-		-
11	Timing Differences (From Sch. C-5)	67,678	(67,678)	-		-
12	Other Adjustments					-
13						
14	Total Schedule M Adjustments	67,659	(67,659)	-	-	-
15						
16	Taxable Income Before State Taxes	285,711	(157,094)	128,617	(32,088)	96,530
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	285,711	(157,094)	128,617	(32,088)	96,530
20	State Income Tax (5.5% of Line 19)	15,714	(8,640)	7,074	(1,765)	5,309
21	Limited by NOL	(15,714)	15,714	-		-
22	Credits					
23						
24	Current State Income Taxes	-	7,074	7,074	(1,765)	5,309
25						
26	Federal Taxable Income (Line 16 - Line 24)	285,711	(164,168)	121,543	(30,323)	91,221
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	97,142	(55,817)	41,325	(10,310)	31,015
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	97,142	(55,817)	41,325	(10,310)	31,015
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	7,074	7,074	(1,765)	5,309
36	Current Federal Income Taxes (Line 32)	97,142	(55,817)	41,325	(10,310)	31,015
37						
38	Total Current Income Tax Expense (To C-1)	\$ 97,142	\$ (48,743)	\$ 48,399	\$ (12,075)	\$ 36,324

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Pennbrooke

Page 1 of 1

Docket No. 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Supporting Schedules: D-1, C-8

Interim [] Final [X]

Recap Schedules: C-2

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	437	(293)	144	66	77
7						
8	Other Interest Expense - Intercompany	64,192	5,777	69,969	32,345	37,624
9						
10	AFUDC	(183)	183	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 64,445	\$ 5,667	\$ 70,113	\$ 32,411	\$ 37,701
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20						
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28						
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Utilities, Inc. of Florida - Pennbrooke

Page 1 of 1

Docket No. 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic Projected

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

Line No.	Description	Total	Adjustments	Total Adjusted	Water	Sewer
1	AFUDC	(183)	-	(183)	(88)	(95)
2	Meals & Entertainment	310	(142)	168	92	76
3		\$ 127	\$ (142)	\$ (15)	4 \$	(19)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: C-5

Docket No. 160101-WS

Page 1 of 2

Schedule Year Ended: 12/31/2015

Preparer: Frank Seidman

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 157,667	\$ -	\$ 157,667		\$ 157,667
3	Book Depreciation and Amortization	110,417	(9,115)	101,301		101,301
4						
5	Difference	47,250	9,115	56,365	-	56,365
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	652	-	652		652
10	Deferred Maintenance Additions	6,435	-	6,435		6,435
11	Deferred Rate Case Exp	6,812	-	6,812		6,812
12	Deferred Rate Case Additions	1,217	-	1,217		1,217
13	Organization Exp - Amort	491	-	491		491
14	Other - Bad Debt	4	-	4		4
15	Gain on Sale/ PAA Amort	5,151	-	5,151		5,151
16	Other ¹	(831)	-	(831)		(831)
17						
18	Total Timing Differences (To C-2)	67,180	9,115	76,295	-	76,295
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes (Line 16 x Line 18)	3,695	501	4,196	-	4,196
22	(Limited by NOL)					
23	Total State Tax Deferred	3,695	501	4,196	-	4,196
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	63,485	8,614	72,099	-	72,099
27	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	21,585	2,929	24,514	-	24,514
30	Add: State Deferred Taxes (Line 21)	3,695	501	4,196	-	4,196
31						
32		\$ 25,280	\$ 3,430	\$ 28,710	\$ -	\$ 28,710

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

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: C-5

Docket No. 160101-WS

Page 2 of 2

Schedule Year Ended: 12/31/2015

Preparer: Frank Seidman

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 51,138	\$ -	\$ 51,138		\$ 51,138
3	Book Depreciation and Amortization	2,573	30,283	32,856		32,856
4						
5	Difference	48,565	(30,283)	18,282	-	18,282
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	701	-	701		701
	Deferred Maintenance Additions	6,915	-	6,915		6,915
10	Deferred Rate Case Exp	5,676	-	5,676		5,676
11	Deferred Rate Case Additions	1,015	-	1,015		1,015
12	Organization Exp - Amort	161	-	161		161
13	Other - Bad Debt	3	-	3		3
	Gain on Sale/ PAA Amort	5,535	-	5,535		5,535
14	Other ¹	(894)	-	(894)		(894)
15						
16	Total Timing Differences (To C-2)	67,678	(30,283)	37,395	-	37,395
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16x Line 18)	3,722	(1,666)	2,056	-	2,057
20	(Limited by NOL)					
21	Total State Tax Deferred	3,722	(1,666)	2,056	-	2,057
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	63,956	(28,617)	35,339	-	35,338
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	21,745	(9,730)	12,015	-	12,015
28	Add: State Deferred Taxes (Line 21)	3,722	(1,666)	2,056	-	2,057
29						
30		\$ 25,467	\$ (11,396)	\$ 14,071	\$ -	\$ 14,072

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

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	-	-	-	-	-	-	-	-	-
2	2008	-	-	-	-	-	-	-	-	-
3	2009	-	-	-	-	-	-	-	-	-
4	2010	-	-	-	1,390	8,124	9,514	(30,684)	(122,231)	(152,915)
5	2011	-	-	-	1,286	7,516	8,802	(33,633)	(161,031)	(194,664)
6	2012	-	-	-	1,286	7,516	8,802	(46,930)	(237,946)	(284,876)
7	2013	-	-	-	1,286	7,516	8,802	(37,939)	(189,201)	(227,140)
8	2014	-	-	-	1,286	7,516	8,802	(37,938)	(217,236)	(255,174)
9	2015	-	-	-	1,286	7,516	8,802	(48,975)	(252,879)	(301,854)
10										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
13	2007	-	-	-	-	-	-	-	-	-
14	2008	-	-	-	-	-	-	-	-	-
15	2009	-	-	-	-	-	-	-	-	-
16	2010	(6,416)	(37,490)	(43,906)	(696)	(4,064)	(4,760)	(16,374)	(2,876)	(19,250)
17	2011	(4,237)	(24,765)	(29,002)	(529)	(3,089)	(3,618)	(16,515)	(2,906)	(19,421)
18	2012	(7,086)	(41,403)	(48,489)	(367)	(2,143)	(2,510)	(16,655)	(2,930)	(19,585)
19	2013	(4,553)	(26,603)	(31,156)	(8,890)	(51,932)	(60,822)	(14,413)	(2,598)	(17,011)
20	2014	(4,553)	(26,603)	(31,156)	(8,890)	(51,932)	(60,822)	(14,413)	(2,598)	(17,011)
21	2015	(3,943)	(23,227)	(27,170)	(9,604)	(55,881)	(65,485)	(14,198)	(2,559)	(16,757)
22										
23										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
26	2007	-	-	-	-	-	-	-	-	-
27	2008	-	-	-	-	-	-	-	-	-
28	2009	-	-	-	-	-	-	-	-	-
29	2010	24	135	159	(8,612)	(86,060)	(94,672)	-	-	-
30	2011	19	108	127	(13,656)	(137,896)	(151,552)	-	-	-
31	2012	19	110	129	(24,126)	(199,097)	(223,223)	-	-	-
32		19	113	132	(15,299)	(146,110)	(161,409)	2	-	2
33	2014	19	113	132	(15,298)	(174,145)	(189,443)	2	-	2
34	2015	19	115	134	(20,592)	(210,427)	(231,019)	(25)	1,064	1,039
35										
36										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
39	2007	-	-	-						
40	2008	-	-	-						
41	2009	-	-	-						
42	2010	-	-	-						
43	2011	-	-	-						
44	2012	-	-	-						
45	2013	3,910	30,412	34,322						
46	2014	3,910	30,412	34,322						
47	2015	(1,917)	30,520	28,603						

Supporting Schedules: C-6 Pg 2 & 3, C-7
 Recap Schedules: A-18, A-19, D-2

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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					-					-
2	2008	-		-	-	-	-		-	-	-
3	2009	-		-	-	-	-		-	-	-
4	2010	-		-	-	-	-		-	-	1,390
5	2011	-		-	-	-	1,390	(105)	-	-	1,286
6	2012	-		-	-	-	1,286		-	-	1,286
7	2013	-		-	-	-	1,286		-	-	1,286
8	2014	-		-	-	-	1,286		-	-	1,286
9	2015	-		-	-	-	1,286		-	-	1,286
10											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					-					-
16	2008	-		-	-	-	-		-	-	-
17	2009	-		-	-	-	-		-	-	-
18	2010	-		-	-	(6,416)	-		-	-	(696)
19	2011	(6,416)	2,179	-	-	(4,237)	(696)	167	-	-	(529)
20	2012	(4,237)	(2,849)	-	-	(7,086)	(529)	162	-	-	(367)
21	2013	(7,086)	2,533	-	-	(4,553)	(367)	(8,523)	-	-	(8,890)
22	2014	(4,553)	-	-	-	(4,553)	(8,890)	-	-	-	(8,890)
23	2015	(4,553)	610	-	-	(3,943)	(8,890)	(714)	-	-	(9,604)
24											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					-					-
30	2008	-		-	-	-	-		-	-	-
31	2009	-		-	-	-	-		-	-	-
32	2010	-		-	-	(2,876)	-		-	-	24
33	2011	(2,876)	(30)	-	-	(2,906)	24	(5)	-	-	19
34	2012	(2,906)	(24)	-	-	(2,930)	19	-	-	-	19
35	2013	(2,930)	332	-	-	(2,598)	19	-	-	-	19
36	2014	(2,598)	-	-	-	(2,598)	19	-	-	-	19
37	2015	(2,598)	39	-	-	(2,559)	19	-	-	-	19
38											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
42	2007					-					-
44	2008	-		-	-	-	-		-	-	-
45	2009	-		-	-	-	-		-	-	-
46	2010	-		-	-	(8,612)	-		-	-	-
47	2011	(8,612)	(5,044)	-	-	(13,656)	-		-	-	-
48	2012	(13,656)	(10,470)	-	-	(24,126)	-		-	-	-
49	2013	(24,126)	8,827	-	-	(15,299)	-	3,910	-	-	3,910
50	2014	(15,299)	1	-	-	(15,298)	3,910	-	-	-	3,910
51	2015	(15,298)	(5,294)	-	-	(20,592)	3,910	(5,827)	-	-	(1,917)
52											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007					-					
58	2008	-		-	-	-					
59	2009	-		-	-	-					
60	2010	-		-	-	-					
61	2011	-		-	-	-					
62	2012	-		-	-	-					
63	2013	-	2	-	-	2					
64	2014	2	-	-	-	2					
65	2015	2	(27)	-	-	(25)					

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

Line No.	Year	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987				Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007									0	
2	2008	-	-	-	-	-	-	-	-	-	
3	2009	-	-	-	-	-	-	-	-	-	
4	2010	-	-	-	-	-	-	-	-	8,124	
5	2011	-	-	-	-	8,124	(608)	-	-	7,516	
6	2012	-	-	-	-	7,516	-	-	-	7,516	
7	2013	-	-	-	-	7,516	-	-	-	7,516	
8	2014	-	-	-	-	7,516	-	-	-	7,516	
9	2015	-	-	-	-	7,516	-	-	-	7,516	
10											
11		Account No. 190.1020 Deferred Tax Credits- Rate Case				Account No. 190.1021 Deferred Tax Credits- Maint Fee					
12		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	Year										
14	2007										
15	2008	-	-	-	-	-	-	-	-	-	-
16	2009	-	-	-	-	-	-	-	-	-	-
17	2010	-	-	-	-	(37,490)	-	-	-	-	(4,064)
18	2011	(37,490)	12,725	-	-	(24,765)	(4,064)	975	-	-	(3,089)
19	2012	(24,765)	(16,638)	-	-	(41,403)	(3,089)	946	-	-	(2,143)
20	2013	(41,403)	14,800	-	-	(26,603)	(2,143)	(49,789)	-	-	(51,932)
21	2014	(26,603)	-	-	-	(26,603)	(51,932)	-	-	-	(51,932)
22	2015	(26,603)	3,376	-	-	(23,227)	(51,932)	(3,949)	-	-	(55,881)
23											
24											
25		Account No. 190.1024 Deferred Tax Credits- Org. Exp.				Account No. 190.1031 Deferred Tax Credits- Depreciation					
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
27	Year										
28	2007										
29	2008	-	-	-	-	-	-	-	-	-	-
30	2009	-	-	-	-	-	-	-	-	-	-
31	2010	-	-	-	-	(16,374)	-	-	-	-	(86,060)
32	2011	(16,374)	(141)	-	-	(16,515)	(86,060)	(51,836)	-	-	(137,896)
33	2012	(16,515)	(140)	-	-	(16,655)	(137,896)	(61,201)	-	-	(199,097)
34	2013	(16,655)	2,242	-	-	(14,413)	(199,097)	52,987	-	-	(146,110)
35	2014	(14,413)	-	-	-	(14,413)	(146,110)	(28,035)	-	-	(174,145)
36	2015	(14,413)	215	-	-	(14,198)	(174,145)	(36,282)	-	-	(210,427)
37											
38											
39		Account No. 190.1026 Bad Debt Expense				Account No. 190.1 Deferred Fed Tax - NOL					
40		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
41	Year										
42	2007										
43	2008	-	-	-	-	-	-	-	-	-	-
44	2009	-	-	-	-	-	-	-	-	-	-
45	2010	-	-	-	-	135	-	-	-	-	-
46	2011	135	(27)	-	-	108	-	-	-	-	-
47	2012	108	2	-	-	110	-	-	-	-	-
48	2013	110	3	-	-	113	-	30,412	-	-	30,412
49	2014	113	-	-	-	113	30,412	-	-	-	30,412
50	2015	113	2	-	-	115	30,412	108	-	-	30,520
51											
52											
53		Accumu Deferred Income Tax Fed									
54		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
55	Year										
56	2007										
57	2008	-	-	-	-	-					
58	2009	-	-	-	-	-					
59	2010	-	-	-	-	-					
60	2011	-	-	-	-	-					
61	2012	-	-	-	-	-					
62	2013	-	-	-	-	-					
63	2014	-	-	-	-	-					
64	2015	-	-	-	-	1,064					

Supporting Schedules: None
 Recap Schedules: C-6

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

Schedule: C-7
 Page 1 of 1
 Preparer: Frank Seidman

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

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2014	9,521	-	-	-	-	-	-	-	(9,521)	2,321
2					-	-	-	-	-	(9,521)	2,321
3					-	-	-	-	-	(9,521)	(7,200)
4											
5			Per Books		-	-	-	-	-	(9,521)	(7,200)
6											
7			Difference		-	-	-	-	-	-	-
8											
9											
10											
11											
12											
13											
14											
15											
16	2008										-
17	2009	-									-
18	2010	-									-
19	2011	-									-
20	2012	-									-
21	2013	-									-
22	2014	-	(9,521)								(9,521)
23	2015	(9,521)	-		2,321						(7,200)
24											

Line No.	Year	Amount Realized		Amortization		Ending Balance
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	
16	2008					-
17	2009					-
18	2010					-
19	2011					-
20	2012					-
21	2013					-
22	2014					(9,521)
23	2015	(9,521)			2,321	(7,200)

Parent(s) Debt Information

Florida Public Service Commission

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

Schedule: C-8
Page 1 of 1
Preparer: Frank Seidman

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

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

- 1 A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

Schedule: C-9
Page 1 of 1
Preparer: Frank Seidman

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule: C-10
Page 1 of 1
Preparer: Frank Seidman

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

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$1,011,631	40.73%	6.70%	2.73%
2	Short Term Debt		96,075	3.87%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,075,827	43.31%	10.40%	4.50%
5	Customer Deposits		7,179	0.29%	2.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		293,244	11.81%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$2,483,957</u>	<u>100.00%</u>		<u>7.33%</u>
12						

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS

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

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,988,370)	46.33%	1,011,631	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,003,925)	4.40%	96,075	
3	Preferred Stock		-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,357,173)	49.27%	1,075,827	
5	Customer Deposits	-	8,883	7,179		7,179	-	n/a	7,179	
6	Deferred ITC	9,521	7,200			-	-	n/a	-	
7	Tax Credits - Weighted Cost		-			-	-	n/a	-	
8	Accumulated Deferred Income Taxes	289,496	330,456	292,608	636	293,244	-	n/a	293,244	
9	Other (Explain)						-	0.00%	-	
10										
11	Total	<u>370,043,017</u>	<u>399,281,540</u>	<u>388,832,787</u>	<u>636</u>	<u>388,833,423</u>	<u>(386,349,468)</u>	<u>100.00%</u>	<u>2,483,957</u>	
12										
13	Notes:									
14										
15	Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.									

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

Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

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

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)
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1 Not applicable.

2

3 Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke
Docket No. 160101-WS
Test Year Ended: 12/31/2015
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 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule 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	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%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000			974,514		143,425	11,844,000	11,987,425	6.70%
2	Installments beginning	05/31/35										
3	In 2017 through 2035											
4	Total		180,000,000	180,000,000			974,514		143,425	11,844,000	11,987,425	6.70%
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

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

Cost of Variable Rate Long Term Debt
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for 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)	13 Month Average Principal Amount Outstanding	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)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.												

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				\$ 5,787
2	Jan 15	5,787	5		5,792
3	Feb 15	5,792	88		5,880
4	Mar 15	5,880	230		6,110
5	Apr 15	6,110	888		6,998
6	May 15	6,998		(365)	6,633
7	Jun 15	6,633	393		7,025
8	Jul 15	7,025	123		7,149
9	Aug 15	7,149	722		7,871
10	Sep 15	7,871	450		8,321
11	Oct 15	8,321		(98)	8,223
12	Nov 15	8,223	437		8,660
13	Dec 15	8,660	222		8,883
14					
15				Thirteen Month Average	\$ 7,179

Rate Schedules

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: E-1

Docket No. 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(5)	(6)
		Test Year Rates 7.31.2014	Test Year Rates 8.1.2015	Present Rates 6.24.2016	Proposed Rates
1	Residential				
2	5/8" x 3/4"	4.98	5.05	5.09	\$7.26
3	3/4"	7.25	7.35	7.41	\$10.57
4	1"	11.93	12.10	12.19	\$17.39
5	1-1/2"	24.29	24.63	24.82	\$35.40
6	2"	38.14	38.68	38.98	\$55.60
7	3"	77.81	78.91	79.53	\$113.43
8	4"	119.21	120.19	121.84	\$173.78
9	6"	242.74	246.19	248.11	\$353.88
10					
11	Gallonge Charge per 1,000 Gallons				
12	0 - 3,000 gallons	\$1.84	\$1.87	\$1.88	\$2.68
13	3,001 - 6,000 gallons	\$1.93	\$1.96	\$1.98	\$2.82
14	6,001 - 12,000 gallons	\$2.38	\$2.41	\$2.43	\$3.47
15	Over 12,000 gallons	\$2.85	\$2.89	\$2.91	\$4.15
16					
17	General Service				
18	5/8"	4.98	5.05	5.09	\$7.26
19	3/4"	7.25	7.35	7.41	\$10.57
20	1"	11.93	12.10	12.19	\$17.39
21	1-1/2"	24.29	24.63	24.82	\$35.40
22	2"	38.14	38.68	38.98	\$55.60
23	3"	77.81	78.91	79.53	\$113.43
24	4"	119.21	120.19	121.84	\$173.78
25	6"	242.74	246.19	248.11	\$353.88
26					
27	Gallonge Charge per 1,000 Gallons	\$2.20	\$2.23	\$2.25	\$3.21

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule: E-1

Docket No. 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2) Test Year Rates Effective 7.31.2014	(3) Test Year Rates Effective 8.1.2015	(5) Present Rates Effective 6.24.2016	(6) Proposed Rates
1	Residential				
2	All Meter Sizes	\$14.29	\$14.43	\$14.54	\$13.60
3					
4	Residential (6,000 gallon Maximum)	\$4.60	\$4.65	\$4.69	\$4.39
5					
6	General Service				
7	5/8" General Service	\$14.29	\$14.43	\$14.54	\$13.60
8	3/4" General Service	\$21.06	\$21.27	\$21.44	\$20.05
9	1" General Service	\$34.79	\$35.13	\$35.40	\$33.11
10	1.5" General Service	\$70.31	\$71.00	\$71.55	\$66.91
11	2" General Service	\$111.29	\$112.38	\$113.26	\$105.92
12	3" General Service	\$225.22	\$227.43	\$229.20	\$214.35
13	4" General Service	\$347.80	\$351.21	\$353.95	\$331.01
14	6" General Service	\$703.33	\$710.22	\$715.76	\$669.38
15					
16	Charge per 1,000 Gallons	\$5.54	\$5.59	\$5.63	\$5.27
17					
18	Reuse				
19	Charge per 1,000 Gallons	\$0.94	\$0.95	\$0.96	\$0.90

Revenue Schedule at Test Year Rates - Proof of Revenue

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

Schedule Year Ended: 12/31/2015

Interim [] Final [x]

Water [x] Sewer []

Florida Public Service Commission

Schedule E-2

Page 1 of 2

Preparer: Jared Deason

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills 1.1.2015 to 8.1.2015	Total Billable Gallons (in 000's) 1.1.2015 to 8.1.2015	Test Year Rates Effective 7.31.2014	Test Year Revenue 1.1.2015 to 8.1.2015	Total Bills 8.2.2015 - 12.31.2015	Total Billable Gallons (in 000's) 8.2.2015 - 12.31.2015	Test Year Rates Effective 8.1.2015	Test Year Revenue 8.2.2015 - 12.31.2015	Total Bills Jan - Dec 2015	Total Billable Gallons (in 000's) Jan - Dec 2015	Test Year Revenue Jan - Dec 2015	Present Rates Effective 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge																
2	5/8" Residential	9,273		\$4.98	\$46,181	6,622		\$5.05	\$33,439	15,895		\$79,621	\$5.09	\$80,906	\$7.26	\$115,396	
3	Total Residential Service Base Charge	9,273			\$46,181	6,622			\$33,439	15,895		\$79,621		\$80,906		\$115,396	
4	Consumption Charge (per 1,000 Gallons)																
5	0 - 3,000 gallons		23,200	\$1.84	\$42,688		16,571	\$1.87	\$30,988		39,771	\$73,676	\$1.88	\$74,769	\$2.68	\$106,644	
6	3,001 - 6,000 gallons		15,770	\$1.93	\$30,437		11,265	\$1.96	\$22,079		27,035	\$52,515	\$1.98	\$53,529	\$2.82	\$76,349	
7	6,001 - 12,000 gallons		16,885	\$2.38	\$40,185		12,060	\$2.41	\$29,066		28,945	\$69,251	\$2.43	\$70,336	\$3.47	\$100,321	
8	Over 12,000 gallons		10,807	\$2.85	\$30,801		7,720	\$2.89	\$22,310		18,527	\$53,111	\$2.91	\$53,914	\$4.15	\$76,897	
9																	
10	Total Residential Service Consumption		23,200		\$144,111		16,571		\$104,442		114,278	\$248,553		\$252,549		\$360,210	
11	Total Residential Service	9,273	23,200		\$190,292	6,622	16,571		\$137,881	15,895	114,278	\$328,174		\$333,454		\$475,606	
12	Average Residential Bill				\$20.52				\$20.82			\$20.65		\$20.98		\$29.92	
13																	
14																	
15	General Service - Base Charge																
16	5/8" General Service	245		\$4.98	\$1,220	175		\$5.05	\$884	420		\$2,104	\$5.09	\$2,138	\$7.26	\$3,049	
17	3/4" General Service			\$7.25	\$0			\$7.35	\$0	0		\$0	\$7.41	\$0	\$10.57	\$0	
18	1" General Service			\$11.93	\$0			\$12.10	\$0	0		\$0	\$12.19	\$0	\$17.39	\$0	
19	1.5" General Service	7		\$24.29	\$170	5		\$24.63	\$123	12		\$293	\$24.82	\$298	\$35.40	\$425	
20	2" General Service	70		\$38.14	\$2,670	50		\$38.68	\$1,934	120		\$4,604	\$38.98	\$4,678	\$55.60	\$6,672	
21	3" General Service	21		\$77.81	\$1,634	15		\$78.91	\$1,184	36		\$2,818	\$79.53	\$2,863	\$113.43	\$4,084	
22	4" General Service	7		\$119.21	\$834	5		\$120.19	\$601	12		\$1,435	\$121.84	\$1,462	\$173.78	\$2,085	
23	6" General Service			\$242.74	\$0			\$246.19	\$0	0		\$0	\$248.11	\$0	\$353.88	\$0	
24	Total General Service Base Facility Charges	350			\$6,528	250			\$4,726	600		\$11,254		\$11,438		\$16,315	
25																	
26	Consumption Charge (per 1,000 Gallons)																
27	General Service		9,231	\$2.20	\$20,307		6,593	\$2.23	\$14,703		15,824	\$35,011	\$2.25	\$35,604	\$3.21	\$50,782	
28	Total General Service Consumption		9,231		\$20,307		6,593		\$14,703		15,824	\$35,011		\$35,604		\$50,782	
29	Total General Service	350	9,231		\$26,836	250	6,593		\$19,429	600	15,824	\$46,265		\$47,042		\$67,097	
30	Average General Service Bill				\$76.67				\$77.71			\$77.11		\$78.40		\$111.83	
31																	
32	Other Miscellaneous Revenues				\$1,008				\$720			\$1,729		\$1,729		\$1,729	
33																	
34	Adjusted Test Year / Annualized / Proposed Revenues				\$218,136				\$158,030			\$376,167		\$382,225		\$544,431	
35	Total Per Books / (* Required Revenues)				\$221,557				\$158,255			\$379,811		\$375,421		\$545,187	
36	Less Accrued Revenues											(\$4,390)					
37	Adjusted Total Per Books				\$221,557				\$158,255			\$375,421		\$375,421		\$545,187	
38	Difference				\$3,420				\$224			(\$745)				\$756	
39	Percentage				1.54%				0.14%			-0.20%				0.14%	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Schedule Year Ended: 12/31/2015

interim [] Final [x]

Water [] Sewer [x]

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

Florida Public Service Commission

Schedule E-2

Page 2 of 2

Preparer: Jared Deason

Line No.	Class/Meter Size	(1) 1.1.2015 to 8.1.2015	(2) 1.1.2015 to 8.1.2015	(3) Test Year Effective 7.31.2014	(4) Test Year Revenue 1.1.2015 to 8.1.2015	(5) Total Bills 8.2.2015 - 12.31.2015	(6) Total Billable 000's 8.2.2015 - 12.31.2015	(7) Test Year Effective 8.1.2015	(8) Test Year Revenue 8.2.2015 - 12.31.2015	(9) Total Bills 2015	(10) Total Billable 000's 2015	(11) Test Year Revenue 2015	(12) Present Effective 6.24.2016	(13) Annualized Revenues	(14) Proposed Rates	(15) Proposed Rates	(16) Proposed Rates
1	Residential - Base Charge																
2	All meter sizes	8,592		\$14.29	\$122,780	6,135		\$14.43	\$88,528	14,727		\$211,308	\$14.54	\$214,131	\$13.60	\$200,255	
3	Total Residential Service Base Charge	8,592			\$122,780	6,135			\$88,528	14,727		\$211,308		\$214,131		\$200,255	
4	Consumption Charge (per 1,000 Gallons)																
5	Residential Service (6000 g/s max)		35,839	\$4.60	\$164,859	25,599		\$4.65	\$119,036	61,438		\$283,895	\$4.69	\$288,144	\$4.39	\$269,472	
6	Total Residential Service Consumption		35,839		\$164,859	25,599			\$119,036	61,438		\$283,895		\$288,144		\$269,472	
7	Total Residential Service	8,592	35,839		\$287,638	6,135	25,599		\$207,564	14,727	61,438	\$495,202		\$502,275		\$469,727	
8	Average Residential Bill				\$33.48				\$33.83			\$33.63		\$34.11		\$31.90	
9																	
10	General Service - Base Charge																
11	5/8" General Service	28		\$14.29	\$400	20		\$14.43	\$289	48		\$689	\$14.54	\$698	\$13.60	\$653	
12	3/4" General Service			\$21.06	\$0			\$21.27	\$0	0		\$0	\$21.44	\$0	\$20.05	\$0	
13	1" General Service			\$34.79	\$0			\$35.13	\$0	0		\$0	\$35.40	\$0	\$33.11	\$0	
14	1.5" General Service	7		\$70.31	\$492	5		\$71.00	\$355	12		\$847	\$71.55	\$859	\$66.91	\$803	
15	2" General Service	7		\$111.29	\$779	5		\$112.38	\$562	12		\$1,341	\$113.26	\$1,359	\$105.92	\$1,271	
16	3" General Service			\$225.22	\$0			\$227.43	\$0	0		\$0	\$229.20	\$0	\$214.35	\$0	
17	4" General Service			\$347.80	\$0			\$351.21	\$0	0		\$0	\$353.95	\$0	\$331.01	\$0	
18	6" General Service			\$703.33	\$0			\$710.22	\$0	0		\$0	\$715.76	\$0	\$669.38	\$0	
19	Total General Service Base Facility Charges	42			\$1,671	30			\$1,206	72		\$2,877		\$2,916		\$2,727	
20																	
21	Consumption Charge (per 1,000 Gallons)																
22	General Service		1,191	\$5.54	\$6,596	850		\$5.59	\$4,754	2,041		\$11,350	\$5.63	\$11,491	\$5.27	\$10,746	
23	Total General Service Consumption		1,191		\$6,596	850			\$4,754	2,041		\$11,350		\$11,491		\$10,746	
24	Total General Service	42	1,191		\$8,267	30	850		\$5,959	72	2,041	\$14,226		\$14,406		\$13,473	
25	Average General Service Bill				\$196.84				\$198.64			\$197.59		\$200.09		\$187.12	
26																	
27	Reuse																
28	Consumption Charge (per 1,000 Gallons)																
29	General Service		0	\$0.94	\$0	0		\$0.95	\$0	0		\$0	\$0.96	\$0	\$0.90	\$0	
30	Total General Service Consumption		0		\$0	0			\$0	0		\$0		\$0		\$0	
31	Total General Service	0	0		\$0	0	0		\$0	0	0	\$0		\$0		\$0	
32	Average General Service Bill				\$0.00				\$0.00			\$0.00		\$0.00		\$0.00	
33																	
34	Other Miscellaneous Revenues				\$840				\$600			\$1,440		\$1,440		\$1,440	
35																	
36	Adjusted Test Year/ Annualized / Proposed Revenues				\$296,746				\$214,124			\$510,869		\$518,122		\$484,641	
37	Total Per Books / (* Required Revenues)				\$300,073				\$214,338			\$514,411		\$484,522		\$484,522	
38	Less Accrued Revenues											(4,898)					
39	Adjusted Total Per Books				\$300,073				\$214,338			\$509,513				\$484,522	
40	Difference				\$3,327				\$214			\$518,641		\$518,122		(\$119)	
41	Percentage				1.11%				0.10%			0.00%				-0.02%	

Customer Monthly Billing Schedule
 Company: Utilities, Inc. of Florida - Pennbrooke
 Docket No. 160101-WS
 Schedule Year Ended: 12/31/2015
 Water [x] or Sewer [x]
 Explanation: Provide a schedule of monthly customers billed or served by class.

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

WATER Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	January	1,218	-	3	-	109	1,330
2	February	1,229	-	9	-	174	1,412
3	March	1,230	-	6	-	141	1,377
4	April	1,224	-	6	-	141	1,371
5	May	1,226	-	6	-	140	1,372
6	June	1,232	-	6	-	145	1,383
7	July	1,233	-	6	-	141	1,380
8	August	1,231	-	6	-	141	1,378
9	September	1,220	-	6	-	139	1,365
10	October	1,228	-	6	-	141	1,375
11	November	1,228	-	6	-	142	1,376
12	December	1,228	-	6	-	142	1,376
13							
14	Total	14,727	-	72	-	1,696	16,495

WASTEWATER Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	1,218	-	3	-	-	1,221
2	February	1,229	-	9	-	-	1,238
3	March	1,230	-	6	-	-	1,236
4	April	1,224	-	6	-	-	1,230
5	May	1,226	-	6	-	-	1,232
6	June	1,232	-	6	-	-	1,238
7	July	1,233	-	6	-	-	1,239
8	August	1,231	-	6	-	-	1,237
9	September	1,220	-	6	-	-	1,226
10	October	1,228	-	6	-	-	1,234
11	November	1,228	-	6	-	-	1,234
12	December	1,228	-	6	-	-	1,234
13							
14	Total	14,727	-	72	-	-	14,799

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-4

Docket No. 160101-WS

Page 1 of 2

Schedule Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2					
3	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4					
5	Violation Reconnection Fee	Actual Cost	Actual Cost	\$ 36.71	\$ 45.03
6					
7	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
8					
9	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
10					
11	Late Payment Charge			\$ 8.84	N/A
12					

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-4

Docket No. 160101-WS

Page 2 of 2

Deason

Preparer: Jared Deason

Interim [] Final [x]

Historical [x] Projected []

Water [] Sewer [x]

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-5

Docket No. 160101-WS

Page 1 of 2

Schedule Year Ended: 12/31/2015

Interim Final

Prrer: Jared Deason

Historical Projected

Water Sewer

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,604	\$ 46	\$ -		\$ 79	\$ 1,729
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge 79					
6	Tampering Fee					
7						
8						
9	Total Other Charges 79					
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-5

Docket No. 160101-WS

Page 2 of 2

Schedule Year Ended: 12/31/2015

Interim [] Final [x]

Prerer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,336	\$ 38	\$ -		\$ 66	\$ 1,440
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges					
9					\$ 66	
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1	5.25	Mueller	584N	24
2	5.25	Clow	292	7
3	5.25	M & H	129	1
4	5.25	Mueller	584N	12
5	6.00	American Darling	B84B	4
6	4.50	American Darling	MK 73-1	9
7				<u>57</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-7

Docket No. 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [] Final [x]

Historical [x] Projected []

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pennbrooke

Schedule E-8

Docket No. 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

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

Line No.	(1) Type	(2) Description
1		UIF - Pennbrooke does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs; therefore this schedule is not applicable.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	UIF - Pennbrooke does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Pennbrooke

Docket No. 160101-WS

Test Year Ended: 12/31/2015

Interim **Final**

Historical **Projected**

Water **Sewer**

Florida Public Service Commission

Schedule E-10

Page 1 of 1

Preparer: Jared Deason

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

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

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule: E-11
Page 1 of 1
Preparer: Jared Deason

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

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

1 UIF - Pennbrooke does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

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

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

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

Line No

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

Projected Test Year Revenue Calculation

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

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

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

1 UIF - Pennbrooke 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 - Pennbrooke

Schedule: E-14

Docket No. 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water or Sewer

Meter Size: all

Customer Class:

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

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

The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)	
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	9.668	9.791	0.000	7.841	0.007	1.943	19.8%
Feb-15	8.327	8.274	0.000	8.655	0.010	-0.391	-4.7%
Mar-15	12.109	11.730	0.000	10.053	0.121	1.556	13.3%
Apr-15	13.700	13.268	0.000	11.648	0.695	0.925	7.0%
May-15	18.497	17.934	0.000	15.826	0.009	2.099	11.7%
Jun-15	14.558	14.109	0.000	13.901	0.010	0.198	1.4%
Jul-15	12.208	11.826	0.000	12.538	0.009	-0.720	-6.1%
Aug-15	8.895	8.615	0.000	7.934	0.041	0.640	7.4%
Sep-15	8.778	8.507	0.000	8.233	0.007	0.267	3.1%
Oct-15	14.685	14.226	0.000	11.011	0.730	2.485	17.5%
Nov-15	12.341	11.954	0.000	12.201	0.009	-0.256	-2.1%
Dec-15	11.871	11.498	0.000	10.207	0.010	1.281	11.1%
Total	145.637	141.733	0.000	130.049	1.659	10.025	7.1%

(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.

Reconciliation of gallons sold:

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

The total gallons sold for per Schedule E-2 is 130.102 mg, a 0.047%, virtually the same.

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

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: Utilities, Inc. of Pennbrooke (260-451)
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) Individual Plant Flows			(5)	(6)
	Pennbrooke	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	3.663				3.663	0.000
Feb-15	3.281				3.281	0.000
Mar-15	3.407				3.407	0.000
Apr-15	2.852				2.852	0.000
May-15	2.649				2.649	0.000
Jun-15	2.407				2.407	0.000
Jul-15	2.584				2.584	0.000
Aug-15	3.057				3.057	0.000
Sep-15	3.283				3.283	0.000
Oct-15	2.886				2.886	0.000
Nov-15	2.858				2.858	0.000
Dec-15	2.988				2.988	0.000
Total	35.915				35.915	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
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	per Sanitary Survey Limit per CUP	864,000 454,000
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.	4/8/2015	849,000
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) 5/10/2015 (2) 5/3/2015 (3) 5/23/2015 (4) 5/31/2015 (5) 5/28/2015	803,000 806,000 812,000 831,000 838,000
	AVERAGE	818,000
4 Average Daily Flow	Max Month	578,503
	Annual	388,310
5 Required Fire Flow [Lake County Code]	1200 gpm x 2 hrs	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)

Schedule F-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Permitted @ AADF)		<u>180,000</u>
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)		<u>118,161</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
3. Annual Average Daily Flow		<u>98,397</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
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		2,050 gpm
Firm Reliable well pumping capacity (largest well out), gpm		1,000 gpm
Ground storage capacity, gal.		150,000 gallons
Usable ground storage (90%), gal.		135,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		17,652 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		135,000 gallons
Maximum day demand,		849,000 gpd
Peak hour demand = 2x max day/1440		1,179 gpm
Fire flow requirement	1200 gpm for 2 hours	144,000 gpd
Unaccounted for water	7.07% of water pumped	2,366 gpd, avg
Acceptable unaccounted for	10.00%	3,336 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

100.00%

A =	Peak demand	849,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	144,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	960,000 gpd

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

Storage

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

A =	Peak demand	849,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	144,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	135,000 gallons

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
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

Line

No.

1	(A) Used and useful flow, GPD (AADF)		<u>98,397</u>
2	(B) Less: Excess I&I (No indication of excess I/I - see note))		-
3	(C) Plus: Property needed for post test year period (See F-8)		<u>-</u>
4	(E) Permitted capacity (see Note)		<u>180,000</u>
5	(F) Used and useful percentage		<u>54.67%</u>
6	System essentially built out (F-7),	Use	<u>100.00%</u>
7	(G) Non-used and useful percentage		<u>45.33%</u>
8	System essentially built out (F-7),	Use	<u>0.00%</u>

Note: Used & Useful Evaluation

In the last Docket No. 120037-WS, the Commission, as it had in the previous three rate cases, evaluated used & useful in accordance with the factors outlined in Rule 25-30.432. F.A.C, and found it to be 100%.

The number of customers has remained virtually unchanged from 2005 forward.

The wastewater treated, including I&I, continues to be low: 79 gpd/ERC as compared to water gallons treated of 278 gpd/ERC. There is no indication of I&I problems. Used & useful should remain at 100%.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
		4	0	0.000	0	
1		6	0	0.000	0	
2		8	49,816	9.435	37,739	
3		10	0	0.000	0	
4	Total		49,816	9.435	37,739	13,774,879
5	Estimated Inflow @ 10% of gallons sold (L.10)					10,571,135
6	Allowable I&I					24,346,014

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 35,915,000

			Estimated returned *	
8	Gallons Billed (not capped) to:			
	SFR Residential WW cust.	103,670,904	80%	82,936,723
9	All Other	2,040,450	90%	1,836,405
10	Estimated flows returned	105,711,354		84,773,128

* A substantial portion of water purchased is used for irrigation as is evident from the disparity between water gallons purchased and wastewater gallons treated.

11	Estimated I&I (treated less returned) [L.7-L.10]	-48,858,128
12	Actual I&I less allowable [L.11-L.6]	-73,204,142
13	Excess, if any [L.11-L.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 Pennbrooke (260-451)
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

The service area is essentially built out. The distribution & collection systems should be considered 100% used & useful as they were in Docket No. 120037-WS and previous dockets.

Margin Reserve Calculations

Florida Public Service Commissio

Company: Utilities, Inc. of Pennbrooke (260-451)
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 - System is built out. See Docket No. 120037-WS and previous dockets.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
 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) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	1,247	1,223	1,235	145,834,475	118,085	179,634,386	1,521	
2	2012	1,223	1,230	1,227	129,841,731	105,864	144,233,441	1,362	-10.44%
3	2013	1,230	1,218	1,224	121,090,391	98,930	136,358,151	1,378	1.17%
4	2014	1,218	1,215	1,217	103,784,439	85,314	119,038,059	1,395	1.23%
5	2015	1,215	1,228	1,222	114,228,173	93,515	130,048,553	1,391	-0.33%
Average Growth Through 5-Year Period (Col. 8)									<u>-2.09%</u>

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

Constant:	1478.076875	X	Y
X Coefficient:	-22.82705032	1	1,521
R^2:	0.321124981	2	1,362
		3	1,378
		4	1,395
		5	1,391
		10	1250
Five year growth			(141) Ercs
Annual average growth			-28.17 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Pennbrooke (260-451)
 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	1,247	1,223	1,235	131,659,905	106,607	133,849,008	1,256	
2	2012	1,223	1,230	1,227	116,720,871	95,166	117,996,321	1,240	-1.25%
3	2013	1,230	1,218	1,224	108,822,381	88,907	110,029,731	1,238	-0.19%
4	2014	1,218	1,215	1,217	94,193,619	77,430	95,601,579	1,235	-0.23%
5	2015	1,215	1,228	1,222	103,670,904	84,872	105,711,354	1,246	0.88%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.20%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	1250.20962	1	1,256
X Coefficient:	-2.520421585	2	1,240
R^2:	0.234337863	3	1,238
		4	1,235
		5	1,246
		10	1225
Five year growth			(21) Ercs
Annual average growth			-4.11 Ercs

Interim Rate
Schedules