

CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES

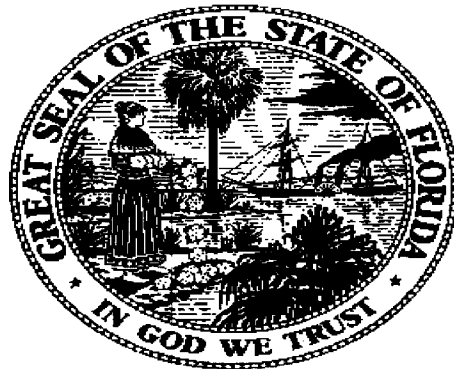
**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

**VOLUME I**



FOR THE

**Test Year Ended: December 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**

**INDEX**

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Rate Base

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2  
 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	\$ 8,181,294	\$ 1,308,809 (A)	\$ 9,490,103	A-3, A-6
2					
3	Utility Land & Land Rights	19,567	- (A)	19,567	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	181,658	(181,658) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(4,046,684)	789,104 (D)	(3,257,580)	A-3, A-10
10					
11	Less: CIAC	(3,144,687)	(E)	(3,144,687)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	2,359,047	(E)	2,359,047	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		184,875 (G)	184,875	A-3, A-17
20					
21	Total Rate Base	\$ 3,550,195	\$ 2,101,132	\$ 5,651,326	

Schedule of Adjustments to Rate Base  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	<b>(A) Utility Plant in Service</b>		
2	(1) Pro Forma Plant Additions		
3	341.5/391.7 Major Truck Upgrade - allocated portion	\$	3,523
4	341.5/391.7 Vehicle Replacement Program - allocated portion		53,592
5	340.5/390.7 GIS Mapping Service - allocated portion		55,138
6	380.4 Generator Replacement		341,000
7	360.2 US 19 FM Relocation		155,000
8	361.2 US 19 GM Relocation		76,000
9	361.2 I&I Deficiencies Corrections		500,000
10	364.2 Flow Monitoring & Analysis		81,000
11	380.4 Electrical Improvements		371,500
12	371.3 Replace Methanol Pumps, add NO2 Analyzer		100,000
13	380.4 South Plant Blower Replacement		400,000
14	354.7 Field Office Replacement		65,000
15	Total Pro Forma Plant Additions	\$	<u>2,201,753</u>
16	(2) Plant retired related to Pro Forma		
17	341.5/391.7 Vehicle Replacement Program - allocated portion		(40,194)
18	380.4 Generator Replacement		(255,750)
19	360.2 US 19 FM Relocation		(116,250)
20	361.2 US 19 GM Relocation		(57,000)
21	371.3 Replace Methanol Pumps, add NO2 Analyzer		(75,000)
22	380.4 South Plant Blower Replacement		(300,000)
23	354.7 Field Office Replacement		(48,750)
24	Total Pro Forma Plant Retirements		<u>(892,944)</u>
25	Total Adjustments to Utility Plant in Service	\$	<u>1,308,809</u>
26			
27	<b>(B) Adjustments for Used and Useful</b>	\$	-
28			
29	<b>(C) Construction Work in Progress</b>		
30	To remove from rate base average construction work in progress	\$	<u>(181,658)</u>
31			

Schedule of Adjustments to Rate Base  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	<b>(D) Accumulated Depreciation</b>		
2	(1) Correct depreciation of Project Phoenix (10 yr)		(40,682)
3			
4	(2) Additions related to Pro Forma		(352)
5	341.5/391.7 Major Truck Upgrade - allocated portion		(5,359)
6	341.5/391.7 Vehicle Replacement Program - allocated portion		(4,595)
7	340.5/390.7 GIS Mapping Service - allocated portion		(8,525)
8	380.4 Generator Replacement		(2,583)
9	360.2 US 19 FM Relocation		(844)
10	361.2 US 19 gM Relocation		(5,556)
11	361.2 I&I Deficiencies Corrections		(8,100)
12	364.2 Flow Monitoring & Analysis		(10,319)
13	380.4 Electrical Improvements		(2,778)
14	371.3 Replace Methanol Pumps, add NO2 Analyzer		(13,333)
15	380.4 South Plant Blower Replacement		(813)
16	354.7 Field Office Replacement		
17	Adjustments to Accumulated Depreciation- Pro Forma Additions	\$	(63,158)
18			
19	(4) Plant retired related to Pro Forma		40,194
20	341.5/391.7 Vehicle Replacement Program - allocated portion		255,750
21	380.4 Generator Replacement		116,250
22	360.2 US 19 FM Relocation		57,000
23	361.2 US 19 GM Relocation		75,000
24	371.3 Replace Methanol Pumps, add NO2 Analyzer		300,000
25	380.4 South Plant Blower Replacement		48,750
26	354.7 Field Office Replacement		
27	Adjustments to Accumulated Depreciation- Plant Retired		892,944
28	Adjustments to Accumulated Depreciation - Proforma	\$	<u>789,104</u>
29			
30	<b>(E) Contribution in Aid of Construction</b>		
31			
32	<b>(F) Working Capital per Schedule A-17, Book - Interim</b>		
33	Balance sheet Method (limited to zero), Schedule A-17	\$	<u>184,875</u>
34			
35	<b>(G) Working Capital per Schedule A-17, Final</b>		
36	Balance sheet Method (limited to zero), Schedule A-17	\$	<u>184,875</u>
37	Per 1/8th method	\$	<u>135,097</u>

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 - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 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 12/31/2007 Per books		\$ 6,397,191
2	Additions		497,565
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2008		\$ 6,894,756
6	Additions		156,425
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009		\$ 7,051,181
10	Additions		178,675
11	Retirements		(4,551)
12	Adjustment - Rounding		(1)
13	Balance 12/31/2010		\$ 7,225,304
14	Additions		88,573
15	Retirements		(27,174)
16	Adjustment - Rounding		
17	Balance 12/31/2011		\$ 7,286,703
18	Additions		210,521
19	Retirements		(60,425)
20	Adjustment - Rounding		
21	Balance 12/31/2012		\$ 7,436,799
22	Additions		593,992
23	Retirements		(74,867)
24	Adjustment - Rounding		(150,096)
25	Balance 12/31/2013		\$ 7,805,828
26	Additions		147,637
27	Retirements		(29,299)
28	Adjustment - Rounding		(1)
29	Balance 12/31/2014		\$ 7,924,165
30	Additions		570,086
31	Retirements		(123,014)
32	Adjustment - Rounding		
33	Balance 12/31/2015		\$ 8,371,237



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments*	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
<b>1</b>	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ 2,350	\$ 2,350	\$ 2,350		\$ 2,350		
3	352.1 Franchises	104	103	103		103		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
<b>5</b>	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	244,275	248,969	245,191	38,750	283,941		
10	361.2 Collection Sewers - Gravity	2,550,471	2,567,155	2,557,606	519,000	3,076,606		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	131,590	135,175	131,866		131,866		
13	364.2 Flow Measuring Devices	1,029	5,716	4,015	81,000	85,015		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	1,431	1,431	1,431		1,431		
<b>16</b>	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	295,114	598,892	517,111		517,111		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	243,029	247,690	247,125	25,000	272,125		
21	389.3 Other Plant & Misc. Equipment	8,717	8,717	8,717		8,717		
<b>22</b>	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	18,403	18,403	18,403		18,403		
24	354.4 Structures & Improvements	137,954	167,756	149,985		149,985		
25	355.4 Power Gen Equip	349	953	476		476		
26	380.4 Treatment & Disposal Equipment	993,502	1,018,739	1,006,137	556,750	1,562,887		
27	381.4 Plant Sewers	63,710	67,204	67,280		67,280		
28	382.4 Outfall Sewer Lines	222	222	222		222		
29	389.4 Other Plant & Misc. Equipment	6,329	6,369	6,347		6,347		
<b>30</b>	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.3 Structure & Improvements	193	193	193		193		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	8,874	9,861	9,666		9,666		
37	380.6 Treat/Disp Equip RCL WTP	2,347	2,347	2,347		2,347		
38	389.5 Other Plant & Misc Equipment	-	-	-		-		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
<b>41</b>	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	1,180	1,151	1,164		1,164		
43	354.7 Structures & Improvements	2,503,589	2,549,435	2,510,389	16,250	2,526,639		
44	390.7 Office Furniture & Equipment	429,205	426,571	427,165	14,944	442,109		
45	391.7 Transportation Equipment	152,092	156,433	156,394	57,115	213,509		
46	392.7 Stores Equipment	-	-	-		-		
47	393.7 Tools, Shop & Garage Equipment	48,223	48,274	48,297		48,297		
48	394.7 Laboratory Equipment	23,308	23,508	23,370		23,370		
49	395.7 Power Operated Equipment	1,716	2,870	2,711		2,711		
50	396.7 Communication Equipment	4,957	4,848	4,899		4,899		
51	397.7 Miscellaneous Equipment	1,369	1,369	1,369		1,369		
52	398.7 Other Plant - Allocations	48,532	48,532	48,532		48,532		
53	Total	\$ 7,924,165	\$ 8,371,236	\$ 8,200,861	\$ 1,308,809	\$ 9,509,670		

Schedule of Wastewater Plant In Service By Primary Account  
 Test Year Average Balance  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-W5  
 Schedule Year Ended: December 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)	(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	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	2,350
3	352.1 Franchises	104	104	104	104	104	104	103	103	103	103	103	103	103	103	103
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	244,275	244,275	244,275	244,355	244,355	244,429	244,429	244,429	244,879	244,879	244,969	244,969	248,969	248,969	245,191
10	361.2 Collection Sewers - Gravity	2,550,471	2,550,806	2,554,176	2,555,451	2,555,451	2,555,521	2,555,671	2,555,913	2,556,697	2,562,058	2,564,516	2,564,938	2,567,155	2,567,155	2,557,606
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	131,590	135,175	131,866
13	364.2 Flow Measuring Devices	1,029	3,779	3,779	3,779	3,779	3,779	3,779	3,779	3,779	3,779	3,779	5,716	5,716	5,716	4,015
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	295,114	295,114	296,864	296,864	309,948	305,108	818,282	854,792	854,792	598,892	598,892	598,892	598,892	598,892	517,111
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	243,029	243,029	245,167	245,467	256,386	247,340	247,420	247,420	247,420	247,420	247,420	247,420	247,420	247,690	247,125
21	389.3 Other Plant & Misc. Equipment	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717	8,717
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403
24	354.4 Structures & Improvements	137,954	137,954	137,954	137,954	138,315	138,315	138,330	157,723	158,732	164,139	166,924	167,756	167,756	167,756	149,985
25	355.4 Power Gen Equip	349	349	349	349	349	349	349	349	470	470	550	953	953	953	476
26	380.4 Treatment & Disposal Equipment	993,502	993,595	995,048	999,428	1,001,008	1,005,811	1,006,091	1,007,854	1,012,196	1,013,901	1,015,917	1,016,688	1,018,739	1,018,739	1,006,137
27	381.4 Plant Sewers	63,710	65,737	65,737	68,698	68,899	68,899	68,899	68,907	66,803	66,803	67,144	67,204	67,204	67,204	67,280
28	382.4 Outfall Sewer Lines	222	222	222	222	222	222	222	222	222	222	222	222	222	222	222
29	389.4 Other Plant & Misc. Equipment	6,329	6,329	6,329	6,329	6,329	6,329	6,329	6,369	6,369	6,369	6,369	6,369	6,369	6,369	6,347
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	193	193	193	193	193	193	193	193	193	193	193	193	193	193	193
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	8,874	9,479	9,479	9,479	9,660	9,660	9,861	9,861	9,861	9,861	9,861	9,861	9,861	9,861	9,666
37	380.6 Treat/Disp Equip RCL WTP	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347
38	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	GENERAL PLANT															
42	353.7 Land & Land Rights	1,180	1,180	1,168	1,166	1,169	1,168	1,168	1,166	1,164	1,154	1,153	1,152	1,151	1,151	1,164
43	354.7 Structures & Improvements	2,503,589	2,503,530	2,503,244	2,503,127	2,503,191	2,503,273	2,503,398	2,503,650	2,503,559	2,503,241	2,503,208	2,548,614	2,549,435	2,549,435	2,510,389
44	390.7 Office Furniture & Equipment	429,205	428,769	425,249	425,068	426,432	426,258	428,121	428,633	429,627	426,612	426,554	426,052	426,571	426,571	427,165
45	391.7 Transportation Equipment	152,092	151,973	151,738	161,380	159,794	159,547	159,842	155,419	154,905	156,783	156,710	156,502	156,433	156,433	156,394
46	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	393.7 Tools, Shop & Garage Equipment	48,223	48,213	48,193	48,375	48,366	48,347	48,338	48,332	48,315	48,303	48,297	48,280	48,274	48,274	48,297
48	394.7 Laboratory Equipment	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,308	23,370
49	395.7 Power Operated Equipment	1,716	1,716	3,117	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,711
50	396.7 Communication Equipment	4,957	4,955	4,911	4,903	4,916	4,910	4,911	4,905	4,899	4,858	4,857	4,852	4,848	4,848	4,899
51	397.7 Miscellaneous Equipment	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
52	398.7 Other Plant - Allocations	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532	48,532
53	Total	\$ 7,924,165	\$ 7,929,348	\$ 7,935,343	\$ 7,953,607	\$ 7,979,782	\$ 7,970,538	\$ 8,486,655	\$ 8,540,938	\$ 8,545,904	\$ 8,301,157	\$ 8,310,694	\$ 8,361,853	\$ 8,371,236	\$ 8,200,861	

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

Schedule: A-7  
 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	<b>WATER</b>			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	<b>WASTEWATER</b>			
14				
15	Plant in Service		\$	-
16				
17	Land			-
18				
19	Accumulated Depreciation			-
20				
21	Other (Explain)			
22				
23				
24	Total	\$ -	\$ -	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 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 12/31/2007 per books		\$ 2,154,030
2	Additions		205,845
3	Retirements		
4	Adjustment - Allocations		101,000
5	Balance 12/31/2008	\$ -	\$ 2,460,875
6	Additions		302,075
7	Retirements		
8	Adjustment - Allocations		(11,079)
9	Balance 12/31/2009	-	2,751,871
10	Additions		281,206
11	Retirements		(4,551)
12	Adjustment - Allocations		12,070
13	Balance 12/31/2010	\$ -	\$ 3,040,596
14	Additions		290,782
15	Retirements		(27,174)
16	Adjustment - Allocations		(9,160)
17	Balance 12/31/2011	-	3,295,044
18	Additions		334,728
19	Retirements		(60,425)
20	Adjustment - Rounding		(39,379)
21	Balance 12/31/2012	\$ -	\$ 3,529,968
22	Additions		277,763
23	Retirements		(74,867)
24	Adjustment - Allocations / Rounding		(2,782)
25	Balance 12/31/2013	-	3,730,082
26	Additions		287,641
27	Retirements		(29,299)
28	Adjustment - Allocations / Rounding		(13,896)
29	Balance 12/31/2014	\$ -	\$ 3,974,528
30	Additions		310,060
31	Retirements		(123,014)
32	Adjustment - Allocations / Rounding		(23,376)
33	Balance 12/31/2015	-	4,138,198

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ (41,162)	\$ (41,127)	\$ (41,149)		\$ (41,149)		
3	352.1 Franchises	18	21	20		20		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	-	-	-		-		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	158,184	166,360	162,261	(112,822)	49,439		
10	361.2 Collection Sewers - Gravity	710,673	761,107	736,661	(51,444)	685,217		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	9,707	11,685	10,694		10,694		
13	364.2 Flow Measuring Devices	161	(4,706)	(3,812)	8,100	4,288		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	(3,767)	(3,688)	(3,728)		(3,728)		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	62,724	16,758	35,322		35,322		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	(22,604)	(18,150)	(21,505)	(72,222)	(93,727)		
21	389.3 Other Plant & Misc. Equipment	2,183	2,667	2,425		2,425		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	2,938	5,934	4,555		4,555		
25	355.4 Gen Equipment	77	101	87		87		
26	380.4 Treatment & Disposal Equipment	969,822	1,002,429	984,361	(523,572)	460,789		
27	381.4 Plant Sewers	(31,480)	(37,541)	(36,176)		(36,176)		
28	382.4 Outfall Sewer Lines	(481)	(474)	(478)		(478)		
29	389.4 Other Plant & Misc. Equipment	1,387	1,739	1,563		1,563		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	354.3 Structure & Improvements	20	26	23		23		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.5 Reuse Distribution Reservoirs	-	-	-		-		
35	375.6 Reuse Transmission & Dist	804	1,031	917		917		
36	380.6 Treat/Disp Equip RCL WTP	568	698	633		633		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	<b>GENERAL PLANT</b>							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	1,623,178	1,699,974	1,661,467	(47,938)	1,613,530		
43	390.7 Office Furniture & Equipment	350,531	389,298	369,598	5,083	374,681		
44	391.7 Transportation Equipment	122,305	123,097	124,102	5,712	129,814		
45	393.7 Tools, Shop & Garage Equipment	42,991	45,806	44,385		44,385		
46	394.7 Laboratory Equipment	12,575	14,133	13,353		13,353		
47	395.7 Power Operated Equipment	1,595	(1,072)	(726)		(726)		
48	396.7 Communication Equipment	2,790	3,208	2,994		2,994		
49	397.7 Miscellaneous Equipment	171	262	216		216		
50	398.7 Other Plant - Allocations	(1,379)	(1,379)	(1,379)		(1,379)		
51	Total	\$ 3,974,528	\$ 4,138,197	\$ 4,046,684	\$ (789,104)	\$ 3,257,580		

Schedule of Wastewater Accumulated Depreciation By Primary Account  
 Beginning and End of Year Average  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

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

		Recap Schedules: A-2, A-8													
Historic [X] Projected [ ]		Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.													
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	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	\$ (41,162)	\$ (41,162)	\$ (41,162)	\$ (41,162)	\$ (41,158)	\$ (41,154)	\$ (41,151)	\$ (41,147)	\$ (41,143)	\$ (41,139)	\$ (41,135)	\$ (41,131)	\$ (41,127)	\$ (41,149)
3	352.1 Franchises	18	19	19	19	19	19	20	20	20	20	20	21	21	20
4	389.1 Other Plant & Misc. Equipment														
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Gen Equipment														
9	360.2 Collection Sewers - Force	158,184	158,863	159,542	160,220	160,899	161,578	162,257	162,936	163,616	164,296	164,977	165,668	166,360	162,261
10	361.2 Collection Sewers - Gravity	710,673	715,408	718,647	722,755	727,503	732,251	737,000	741,748	746,498	751,259	753,486	758,252	761,107	736,661
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers	9,707	9,871	10,036	10,200	10,365	10,529	10,694	10,858	11,023	11,187	11,352	11,516	11,685	10,694
13	364.2 Flow Measuring Devices	161	(4,175)	(4,112)	(4,049)	(3,986)	(3,923)	(3,860)	(3,797)	(3,734)	(3,671)	(4,897)	(4,802)	(4,706)	(3,812)
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment	(3,767)	(3,761)	(3,754)	(3,748)	(3,741)	(3,734)	(3,728)	(3,721)	(3,714)	(3,708)	(3,701)	(3,695)	(3,688)	(3,728)
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	62,724	63,707	64,697	65,686	66,719	62,832	3,074	5,923	8,772	10,769	12,765	14,761	16,758	35,322
19	370.3 Receiving Wells														
20	371.3 Pumping Equipment	(22,604)	(21,479)	(20,554)	(19,417)	(18,230)	(26,170)	(25,024)	(23,879)	(22,733)	(21,588)	(20,442)	(19,297)	(18,150)	(21,505)
21	389.3 Other Plant & Misc. Equipment	2,183	2,223	2,263	2,304	2,344	2,384	2,425	2,465	2,505	2,546	2,586	2,626	2,667	2,425
22	<b>TREATMENT AND DISPOSAL PLANT</b>														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements	2,938	3,298	3,659	4,019	4,380	4,741	4,612	5,023	5,438	4,622	5,058	5,496	5,934	4,555
25	355.4 Power Gen Equipment	77	78.52	79.97	81.42	82.87	84.32	85.77	87.22	89.18	91.14	93.43	97.40	101.37	87
26	371.4 Pumping Equipment														
27	380.4 Treatment & Disposal Equipment	969,822	972,206	975,800	976,623	976,691	980,876	985,534	984,907	989,370	989,599	994,302	998,529	1,002,429	984,361
28	381.4 Plant Sewers	(31,480)	(33,411)	(33,254)	(36,896)	(36,732)	(36,568)	(36,404)	(36,240)	(38,180)	(38,021)	(37,861)	(37,701)	(37,541)	(36,176)
29	382.4 Outfall Sewer Lines	(481)	(481)	(480)	(480)	(479)	(478)	(478)	(477)	(477)	(476)	(475)	(475)	(474)	(478)
30	389.4 Other Plant & Misc. Equipment	1,387	1,416	1,445	1,475	1,504	1,533	1,562	1,592	1,621	1,651	1,680	1,710	1,739	1,563
31	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
32	354.3 Structure & Improvements	20	21	21	22	22	23	23	24	24	25	25	26	26	23
32	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	375.6 Reuse Transmission & Distribution	804	822	841	859	878	897	916	935	954	973	993	1,012	1,031	917
36	380.6 Treat/Disp Equip RCL WTP	568	579	590	600	611	622	633	644	655	666	677	687	698	633
37	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>GENERAL PLANT</b>														
41	353.7 Land & Land Rights														
42	354.7 Structures & Improvements	1,623,178	1,629,600	1,635,827	1,642,171	1,648,654	1,655,048	1,661,482	1,667,893	1,674,285	1,680,538	1,686,969	1,693,457	1,699,974	1,661,467
43	390.7 Office Furniture & Equipment	350,531	354,207	354,842	358,030	363,197	366,649	370,341	373,881	377,456	378,318	382,248	385,773	389,298	369,598
44	391.7 Transportation Equipment	122,305	123,877	124,538	129,844	129,315	130,164	131,107	117,822	118,708	119,758	120,926	121,860	123,097	124,102
45	393.7 Tools, Shop & Garage Equipment	42,991	43,231	43,459	43,662	43,902	44,133	44,374	44,618	44,850	45,087	45,331	45,562	45,806	44,385
46	394.7 Laboratory Equipment	12,575	12,705	12,834	12,964	13,093	13,223	13,352	13,482	13,611	13,742	13,872	14,003	14,133	13,353
47	395.7 Power Operated Equipment	1,595	1,607	(1,025)	(1,251)	(1,231)	(1,211)	(1,191)	(1,171)	(1,152)	(1,132)	(1,112)	(1,092)	(1,072)	(726)
48	396.7 Communication Equipment	2,790	2,826	2,840	2,873	2,920	2,958	2,999	3,074	3,092	3,132	3,170	3,208	3,208	2,994
49	397.7 Miscellaneous Equipment	171	178	186	194	201	209	216	224	232	239	247	254	262	216
50	348.7 Other Plant - Allocations	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)
51	Total	\$ 3,974,528	\$ 3,990,896	\$ 4,006,445	\$ 4,026,220	\$ 4,046,366	\$ 4,056,138	\$ 4,019,491	\$ 4,026,308	\$ 4,050,293	\$ 4,067,364	\$ 4,089,739	\$ 4,114,910	\$ 4,138,198	\$ 4,046,684

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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 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 12/31/2007 per books		\$ 3,027,089
2	Additions		12,662
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2008	\$ -	\$ 3,039,751
6	Additions		-
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009	-	3,039,751
10	Additions		3,266
11	Retirements		
12	Adjustment - Rounding		1
13	Balance 12/31/2010	\$ -	\$ 3,043,018
14	Additions		6,674
15	Retirements		
16	Adjustment - Rounding		
17	Balance 12/31/2011	-	3,049,692
18	Additions		5,010
19	Retirements		
20	Adjustment - Docket No 120076-SU		(1,646)
19	Adjustment - Rounding		(1)
21	Balance 12/31/2012	\$ -	\$ 3,053,055
22	Additions		36,426
23	Retirements		
24	Adjustment - Rounding		
25	Balance 12/31/2013	-	3,089,481
26	Additions		1,235
27	Retirements		
28	Adjustment - Rounding		
29	Balance 12/31/2014	\$ -	\$ 3,090,716
30	Additions		63,756
31	Retirements		
32	Adjustment - Rounding		21
33	Balance 12/31/2015	-	3,154,493

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	<b>WATER</b>							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	-	-	-		-		-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -		-
14								
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ 62,788	126,544	\$ 116,736		\$ 116,736		-
19								
20	Line/Main Extension Fees	693,559	693,559	693,559		693,559		-
21								
22	Contributed Property	1,914,424	1,914,424	1,914,424		1,914,424		-
23								
24	Other - Tap Fees	419,945	419,966	419,968		419,968		-
25								
26								
27	Total	\$ 3,090,716	\$ 3,154,493	\$ 3,144,687	\$ -	\$ 3,144,687		-

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 - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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.

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ 62,788	\$ 62,788	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	\$ 126,544	116,736
19															
20	Line/Main Extension Fees	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559	693,559
21															
22	Contributed Property	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424	1,914,424
23															
24	Other - Tap Fees	419,945	419,945	419,945	419,945	419,945	419,987	419,987	419,987	419,987	419,987	419,987	419,966	419,966	419,968
25															
26															
27	Total	\$ 3,090,716	\$ 3,090,716	\$ 3,154,472	\$ 3,154,472	\$ 3,154,472	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,514	\$ 3,154,493	\$ 3,154,493	\$ 3,144,687

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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 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 12/31/2007 per books	\$	1,662,665
2	Additions		80,221
3	Retirements		
4	Adjustment - Rounding		(1)
5	Balance 12/31/2008	\$ -	\$ 1,742,885
6	Additions		89,568
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2009	-	1,832,453
10	Additions		94,549
11	Retirements		
12	Adjustment - Rounding		
13	Balance 12/31/2010	\$ -	\$ 1,927,002
14	Additions		94,676
15	Retirements		
16	Adjustment - Rounding		
17	Balance 12/31/2011	-	2,021,678
18	Additions		103,966
19	Retirements		
20	Adjustment - Docket No 120076-SU		(6,317)
21	Balance 12/31/2012	\$ -	\$ 2,119,327
22	Additions		95,407
23	Retirements		
24	Adjustment - Rounding		(1)
25	Balance 12/31/2013	-	2,214,733
26	Additions		95,763
27	Retirements		
28	Adjustment - Rounding		
29	Balance 12/31/2014	\$ -	\$ 2,310,496
30	Additions		97,217
31	Retirements		
32	Adjustment - Rounding		(1)
33	Balance 12/31/2015	-	2,407,712

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	<b>WATER</b>							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	-	-	-		-		
12								
13								
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
15								
16								
17	<b>WASTEWATER</b>							
18								
19	Plant Capacity Fees	\$ 5,432	8,463	6,891		6,891		
20								
21	Line/Main Extension Fees	181,254	198,140	189,697		189,697		
22								
23	Contributed Property	2,004,833	2,071,633	2,038,233		2,038,233		
24								
25	Other - Tap Fees	118,976	129,476	124,226		124,226		
26								
27								
28	Total	\$ 2,310,496	\$ 2,407,712	\$ 2,359,047	\$ -	\$ 2,359,047		

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	<b>WATER</b>														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16															
17	<b>WASTEWATER</b>														
18															
19	Plant Capacity Fees	\$ 5,432	\$ 5,563	\$ 5,827	\$ 6,090	\$ 6,354	\$ 6,617	\$ 6,881	\$ 7,145	\$ 7,408	\$ 7,672	\$ 7,936	\$ 8,199	\$ 8,463	6,891
20															
21	Line/Main Extension Fees	181,254	182,661	184,069	185,476	186,883	188,290	189,697	191,105	192,512	193,919	195,326	196,733	198,140	189,697
22															
23	Contributed Property	2,004,833	2,010,400	2,015,966	2,021,533	2,027,100	2,032,666	2,038,233	2,043,800	2,049,367	2,054,933	2,060,500	2,066,067	2,071,633	2,038,233
24															
25	Other - Tap Fees	118,976	119,851	120,726	121,601	122,476	123,351	124,226	125,101	125,976	126,851	127,726	128,601	129,476	124,226
26															
27															
28	Total	\$ 2,310,496	\$ 2,318,475	\$ 2,326,588	\$ 2,334,700	\$ 2,342,812	\$ 2,350,925	\$ 2,359,037	\$ 2,367,150	\$ 2,375,262	\$ 2,383,375	\$ 2,391,487	\$ 2,399,600	\$ 2,407,712	\$ 2,359,047

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts		326,544
5	Materials & Supplies		33,875
6	Misc. Current & Accrued Assets		60
7	Deferred Taxes (debit balance)		95,909
8	Deferred Taxes - proforma		(1,683)
9	Current & Accrued Liabilities(13 Month Average)		
10	Accounts Payable	\$	(181,184)
11	Customer Deposits		-
12	Accrued Taxes		(88,645)
13	Accrued Interest		-
14	Misc. Current & Accrued Liabilities		-
15			
16	Working Capital (Balance Sheet Method)	\$	\$ 184,875
17			
18			
19	<u>Interim Rates</u>		
20	Current & Accrued Assets (13 Month Average)		
21	Cash	\$	-
22	Accounts Rec less Accum. Provision for Uncoll Accts		326,544
23	Materials & Supplies		33,875
24	Misc. Current & Accrued Assets		60
25	Deferred Taxes (debit balance)		95,909
26			
27	Current & Accrued Liabilities(13 Month Average)		
28	Accounts Payable	\$	(181,184)
29	Customer Deposits		-
30	Accrued Taxes		(88,645)
31	Accrued Interest		-
32	Misc. Current & Accrued Liabilities		-
33			
34	Working Capital (Balance Sheet Method)	\$	\$ 186,558
35	Working Capital (1/8th O&M Method) - Interim		\$ 135,097

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	\$ 7,924,165	\$ -	\$ 7,924,165	\$ 8,371,236	\$ 8,200,863		\$ 8,200,863
2	Construction Work in Progress	115,588	-	115,588	97,864	197,566		197,566
3	Other Utility Plant Adjustments	45,880	-	45,880	45,880	45,880		45,880
4								
5	GROSS UTILITY PLANT	8,085,633	-	8,085,633	8,514,979	8,444,309	-	8,444,309
6	Less: Accumulated Depreciation	(3,974,528)	-	(3,974,528)	(4,138,198)	(4,046,684)		(4,046,684)
7								
8	NET UTILITY PLANT	4,111,105	-	4,111,105	4,376,781	4,397,625	-	4,397,625
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	261,620	-	261,620	395,526	327,047		327,047
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	1,838,444	-	1,838,444	1,871,200	1,844,145		1,844,145
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(63)	-	(63)	(34)	(503)		(503)
18	Materials & Supplies	33,974	-	33,974	32,691	33,875		33,875
19	Miscellaneous Current & Accrued Assets	60	-	60	60	60		60
20								
21	TOTAL CURRENT ASSETS	2,134,034	-	2,134,034	2,299,443	2,204,624	-	2,204,624
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	6,945	-	6,945	6,945	6,945		6,945
28	Other Miscellaneous Deferred Debits	1,223	-	1,223	29,137	9,593		9,593
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30	TOTAL OTHER ASSETS	8,168	-	8,168	36,082	16,538	-	16,538
31								
32	TOTAL ASSETS	\$ 6,253,307	\$ -	\$ 6,253,307	\$ 6,712,306	\$ 6,618,787	\$ -	\$ 6,618,787



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-W5  
 Schedule Year Ended: December 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	ASSETS	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	Utility Plant In Service	\$ 7,924,165	\$ 7,929,348	\$ 7,935,343	\$ 7,953,607	\$ 7,979,782	\$ 7,970,538	\$ 8,486,655	\$ 8,540,938	\$ 8,545,904	\$ 8,301,157	\$ 8,310,694	\$ 8,361,853	\$ 8,371,236	\$ 8,200,863
2	Construction Work In Progress	115,588	375,650	443,790	513,207	519,425	328,750	15,897	15,897	15,897	17,936	53,887	54,576	97,864	197,566
3	Other Utility Plant Adjustments	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880	45,880
4															
5	GROSS UTILITY PLANT	8,085,633	8,350,878	8,425,012	8,512,693	8,545,087	8,345,168	8,548,431	8,602,714	8,607,680	8,364,973	8,410,461	8,462,309	8,514,979	8,444,309
6	Less: Accumulated Depreciation	(3,974,528)	(3,990,896)	(4,006,445)	(4,026,220)	(4,046,366)	(4,056,138)	(4,019,491)	(4,026,308)	(4,050,293)	(4,067,364)	(4,089,739)	(4,114,910)	(4,138,198)	(4,046,684)
7															
8	NET UTILITY PLANT	4,111,105	4,359,983	4,418,567	4,486,473	4,498,721	4,289,030	4,528,940	4,576,406	4,557,387	4,297,609	4,320,722	4,347,399	4,376,781	4,397,625
9															
10	Cash														
11	Accounts Rec'b - trade	261,620	237,369	286,556	299,343	294,184	362,327	303,508	278,529	324,441	402,611	366,022	439,577	395,526	327,047
12	Notes Receivable														
13	Accts. Rec'b - Assoc. Cos.	1,838,444	1,858,529	1,864,271	1,794,587	1,856,995	1,787,109	1,878,900	1,832,394	1,859,720	1,802,759	1,891,742	1,837,239	1,871,200	1,844,145
14	Notes Rec'b - Assoc. Cos.														
15	Accts. Rec'b - Other														
16	Accrued Interest Rec'b														
17	Allowance for Bad Debts	(63)	(32)	(50)	(75)	(1,193)	(1,577)	(384)	(254)	(901)	(863)	(686)	(432)	(34)	(503)
18	Materials & Supplies	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	33,974	32,691	33,875
19	Miscellaneous Current & Accrued Assets	60	60	60	60	60	60	60	60	60	60	60	60	60	60
20															
21	TOTAL CURRENT ASSETS	2,134,034	2,129,900	2,184,811	2,127,889	2,184,020	2,181,893	2,216,058	2,144,703	2,217,294	2,238,541	2,291,112	2,310,418	2,299,443	2,204,624
22															
23	Net Nonutility Property														
24	Unamortized Debt Discount & Exp.														
25	Prelim. Survey & Investigation Charges														
26	Clearing Accounts														
27	Deferred Rate Case Expense	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945	6,945
28	Other Miscellaneous Deferred Debits	1,223	1,048	873	699	524	349	175	-	-	30,770	30,226	29,681	29,137	9,593
29	Accum. Deferred Income Taxes														
30	TOTAL OTHER ASSETS	8,168	7,993	7,818	7,644	7,469	7,294	7,120	6,945	6,945	37,715	37,171	36,626	36,082	16,538
31															
32	TOTAL ASSETS	\$ 6,253,307	\$ 6,497,876	\$ 6,611,197	\$ 6,622,006	\$ 6,690,210	\$ 6,478,218	\$ 6,752,118	\$ 6,728,054	\$ 6,781,626	\$ 6,573,865	\$ 6,649,004	\$ 6,694,443	\$ 6,712,306	\$ 6,618,787

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 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	\$ 500	\$ -	\$ 500	\$ 500		\$ 500	\$ 500		\$ 500
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	4,910,301	-	4,910,301	4,910,301		4,910,301	4,910,301		4,910,301
4	Retained Earnings	89,946	126,311	216,257	399,635	136,581	536,216	322,169	127,102	449,271
5	Other Equity Capital	-	-	-	-		-	-		-
7	<b>TOTAL EQUITY CAPITAL</b>	<b>5,000,747</b>	<b>126,311</b>	<b>5,127,058</b>	<b>5,310,436</b>	<b>136,581</b>	<b>5,447,017</b>	<b>5,232,970</b>	<b>127,102</b>	<b>5,360,072</b>
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	477,239	-	477,239	477,239		477,239	477,239		477,239
12	Other Long-Term Debt	-	-	-	-		-	-		-
14	<b>TOTAL LONG-TERM DEBT</b>	<b>477,239</b>	<b>-</b>	<b>477,239</b>	<b>477,239</b>		<b>477,239</b>	<b>477,239</b>	<b>-</b>	<b>477,239</b>
16	Accounts Payable	50,783	-	50,783	109,913		109,913	181,184		181,184
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(178,082)	-	(178,082)	(178,082)		(178,082)	(178,082)		(178,082)
19	Customer Deposits	-	-	-	-		-	-		-
20	Accrued Taxes	100,009	-	100,009	108,345		108,345	88,645		88,645
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	-	-	-	1		1	-		-
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(27,291)</b>	<b>-</b>	<b>(27,291)</b>	<b>40,176</b>		<b>40,176</b>	<b>91,747</b>	<b>-</b>	<b>91,747</b>
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30	Accum. Deferred ITC's	-	-	-	-		-	-		-
31	Operating Reserves	-	-	-	-		-	-		-
33	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35	Contributions in Aid of Construction	3,090,716	-	3,090,716	3,154,493		3,154,493	3,144,686		3,144,686
36	Less: Accum. Amortization of CIAC	(2,310,496)	-	(2,310,496)	(2,407,712)		(2,407,712)	(2,359,048)		(2,359,048)
38	Accumulated Deferred Income Taxes	22,391	(126,311)	(103,920)	137,674	(136,581)	1,092	31,193	(127,102)	(95,909)
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 6,253,307</b>	<b>\$ -</b>	<b>\$ 6,253,307</b>	<b>\$ 6,712,306</b>	<b>\$ -</b>	<b>\$ 6,712,306</b>	<b>\$ 6,618,787</b>	<b>\$ -</b>	<b>\$ 6,618,787</b>
42	<b>Note: To adjust deferred taxes</b>									
43	ADIT - NOLS		(126,311)			(136,581)			(127,102)	
44			<u>(126,311)</u>			<u>(136,581)</u>			<u>(127,102)</u>	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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	Dec-15	13- Month Average
1	EQUITY CAPITAL & LIABILITIES														
1	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
2															
3	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301	4,910,301
4	89,946	152,423	199,088	204,620	267,257	324,441	329,502	351,569	381,905	447,379	496,568	543,864	399,635	4,910,301	322,169
5															
6															
7	5,000,747	5,063,224	5,109,889	5,115,421	5,178,058	5,235,242	5,240,303	5,262,370	5,292,706	5,358,180	5,407,369	5,454,665	5,310,436	5,232,970	
8															
9	Bonds														
10															
11	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239
12															
13															
14	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239	477,239
15															
16	50,783	276,627	280,233	280,875	291,392	17,657	286,638	284,510	307,906	36,182	62,270	70,411	109,913	181,184	
17															
18	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)	(178,082)
19															
20	100,009	64,236	71,704	84,461	87,607	100,244	108,214	72,332	80,292	86,946	94,924	93,066	108,345	88,645	
21															
22															
23															
24															
25	(27,291)	162,780	173,854	187,254	200,917	(60,181)	216,770	178,760	210,116	(54,953)	(20,889)	(14,606)	40,176	91,747	
26															
27															
28															
29															
30															
31															
32															
33															
34															
35	3,090,716	3,090,716	3,154,472	3,154,472	3,154,472	3,154,514	3,154,514	3,154,514	3,154,514	3,154,514	3,154,514	3,154,493	3,154,493	3,144,686	
36	(2,310,496)	(2,318,475)	(2,326,588)	(2,334,700)	(2,342,812)	(2,350,925)	(2,359,037)	(2,367,150)	(2,375,262)	(2,383,375)	(2,391,487)	(2,399,600)	(2,407,712)	(2,359,048)	
37															
38	22,391	22,391	22,330	22,320	22,336	22,329	22,329	22,322	22,313	22,260	22,259	22,251	137,674	31,193	
39															
40	\$ 6,253,307	\$ 6,497,876	\$ 6,611,197	\$ 6,622,006	\$ 6,690,210	\$ 6,478,218	\$ 6,752,118	\$ 6,728,054	\$ 6,781,626	\$ 6,573,865	\$ 6,649,004	\$ 6,694,443	\$ 6,712,306	\$ 6,618,787	

Net Operating  
Income

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

(1) Line No.	(2) Description	(3) Test Year Per Books	(4) Utility Test Year Adjustments	(5) Utility Adjusted Test Year	(6) Requested Revenue Adjustment	(7) Requested Annual Revenues	(8) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,933,426	\$ (143,406) (A)	\$ 1,790,020	\$ 472,792 (A)	\$ 2,262,812	B-4, B-3
2	Operation & Maintenance	1,083,855	86,153 (B)	1,170,008	(B)	1,170,008	B-6, B-3
3	Depreciation, net of CIAC Amort.	212,843	66,673 (C)	279,517	(C)	279,517	B-14, B-3
4	Amortization		- (D)	-	0 (D)	-	
5	Taxes Other Than Income	116,457	30,941 (E)	147,398	21,276 (E)	168,674	B-15, B-3
6	Provision for Income Taxes	119,898	(119,898) (F)	-	174,424 (F)	174,424	C-1, B-3
7	OPERATING EXPENSES	1,533,053	63,869	1,596,922	195,700	1,792,622	
8	NET OPERATING INCOME	\$ 400,373	\$ (207,275)	\$ 193,098	\$ 277,092	\$ 470,190	
9	RATE BASE, Average	\$ 3,550,195		\$ 5,651,326		\$ 5,651,326	
10	RATE OF RETURN	11.28 %		3.42 %		8.32% %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule Year Ended: December 31, 2015

Docket No.: 160101-WS

Interim  Final

Historic  or Projected

Schedule: B-3

Page 1 of 2

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	<b>(A) Adjustments to Revenues - TY</b>		
2	Test Year water/sewer revenues per Schedule E-2		1,933,426
3	Adjustment to Remove accrued revenues		<u>(152,521)</u>
4	Adjusted test year revenues		1,780,905
5	Annualized water/sewer revenues per Schedule E-2		<u>1,790,020</u>
6	Annualization adjustment		<u>9,115</u>
7			
8	<b>(A) Adjustments to Revenues - FINAL</b>		
9	(1) Increase in revenue required by the Utility to realize a		472,792
10	8.32% % rate of return		<u>\$ 472,792</u>
11			
12	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - TY</b>		
13	(1) 618/718 Adj. chemical exp. based on TY usage		(3,080)
14	(2) 601/701 Adjustment to annualize salaries		8,654
15	(3) 603/703 Adjustment to annualize salaries		398
16	(4) 604/704 Adjustment to annualize salaries		<u>2,848</u>
17	<b>Total Adjustment required to TY O&amp;M Expenses</b>		<u>\$ 8,820</u>
18	<b>(B) Adjustments to Operations &amp; Maintenance Expenses - FINAL</b>		
19	(5) 701 Proforma Adjustments for salaries		38,036
20	(6) 704 Proforma Adjustments for benefits		11,794
21	(7) 750 Proforma Adjustment reflecting increase in trucks		431
22	(8) Amortization of rate case expense per Schedule B-1C		<u>27,072</u>
23	<b>Total Adjustment required to Final O&amp;M Expenses</b>		<u>\$ 77,333</u>
24			
25	<b>(C) Adjustments to Depreciation Expense - TY</b>		
26	(1) Correct depreciation of Project Phoenix (10 yr)		<u>\$ (6,876)</u>
27			
28	<b>(C) Adjustments to Depreciation Expense - FINAL</b>		
29	(1) Depreciation expense related to Pro Forma plant additions:		
30	341.5/391.7 Major Truck Upgrade - allocated portion		705
31	340.5/390.7 GIS Mapping Service - allocated portion		9,190
32	380.4 Generator Replacement		17,050
33	360.2US 19 FM Relocation		5,167
34	360.2 US 19 FM - Eng		1,689
35	361.2 I&I Deficiencies Corrections		11,111
36	364.2 Flow Monitoring & Analysis		16,200
37	380.4 Electrical Improvements		20,639
38	371.3 US 19 Gravity Sewer Main Rehab		-
39	371.3 Replace Methanol Pumps, add NO2 Analyzer		5,556
40	380.4 South Plant Blower Replacement		26,667
41	354.7 Field Office Replacement		<u>1,625</u>
42	<b>Total Depr Expense - Pro Forma Plant additions</b>		<u>115,597</u>
43			
44	(2) Adjust depreciation expense for Pro Forma retirements		
45	380.4 Generator Replacement		(12,788)
46	360.2 US 19 FM Relocation		(3,875)
47	380.4 Electrical Improvements		-
48	371.3 Replace Methanol Pumps, add NO2 Analyzer		(4,167)
49	380.4 South Plant Blower Replacement		(20,000)
50	354.7 Field Office Replacement		<u>(1,219)</u>
51	<b>Total Adjustments for Pro Forma Retirements</b>		<u>\$ (42,048)</u>
52			
53	<b>Total Adjustment to Depreciation Exp, Net of Amortization - FINAL</b>		<u>\$ 73,549</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule Year Ended: December 31, 2015

Schedule: B-3

Docket No.: 160101-WS

Page 2 of 2

Interim [ ] Final [X]

Preparer: Frank Seidman

Historic [X] or Projected [ ]

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

Line No.	Description	Water	Wastewater
1			
2	(D) Adjustments for Acquisition Adj. Amortization		\$ -
3			
4	(E) Adjustments to Taxes Other Than Income - TY		
5	(1) Adjust RAF to reflect TY Revenues		(5,189)
6			
7	(2) To adjust test year RAF's for annualized revenues:		9,115
8	RAF rate		0.045
9	RAF Adjustment Required for Annualized Revenues	\$	410
10			
11	(3) To adjust payroll tax for annualized salaries	\$	691
12	<b>Total Adjustment Taxes Other Than Income, TY</b>	\$	<b>(4,088)</b>
13			
14	(E) Adjustments to Taxes Other Than Income - FINAL		
15	(1) 701 Adjust Payroll Tax for Proforma Salary Adjustments		3,192
16			
17	(2) Ad Valorem Taxes		
18	(a) Adjust Intangible Tax for Additions to Net Plant		
19	Total Net Plant Additions		2,101,132
20	Millage rate 15.1521 mils		0.0152
21	Total change in ad valorem taxes	\$	31,837
22			
23	(3) To adjust RAF's for requested revenues		
24	Total Revenue Increase Requested		472,792
25	RAF rate		0.045
26	Total RAF Adjustments due to Requested Increase	\$	21,276
27			
28	<b>Total Adjustment Taxes Other Than Income - Proforma</b>	\$	<b>56,305</b>
29			
30	(F) Adjustments to Provision for Income Taxes - TY		
31	(1) Remove book income tax expense		(119,898)
32	Total Adjustments for Income Taxes - TY		
33			
34	(F) Adjustments to Provision for Income Taxes - FINAL		
35	(1) Adj. to Income taxes for increase per C-2		174,424
36	<b>Total Adjustment to Provision for income Taxes - FINAL</b>	\$	<b>174,424</b>

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] or 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 not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	1,692,197
2	461.1 Metered - Residential		- 521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	381
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection		522.1 Measured - Residential	-
8	462.2 Private Fire Protection		522.2 Measured - Commercial	86,202
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	-
10	465 Irrigation Customers		522.4 Measured - Public Authority	-
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES		- 525 Interdepartmental Sales	
15			Accrued Revenues	152,521
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,931,301
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		- 534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	2,125
24			541 Measured Re-Use Revenues	-
25				
26			TOTAL OTHER	
27			SEWER REVENUES	2,125
28				
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 1,933,426



Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	18,602	16,172	19,504	19,683	19,674	20,139	19,232	20,494	18,662	19,342	18,090	21,179	\$ 230,774	\$ 46,690	\$ 277,464
2	703 Salaries & Wages - Officers, Etc.	842	860	827	860	845	847	1,084	650	825	843	2,055	72	10,610	398	11,008
3	704 Employee Pensions & Benefits	8,741	6,297	5,309	4,805	5,414	7,561	5,724	6,491	4,404	6,302	6,504	8,387	75,939	14,642	90,581
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	11,231	11,570	21,400	15,600	13,200	10,800	16,800	13,200	14,400	15,030	8,400	20,400	172,031	-	172,031
6	715 Purchased Power	12,428	13,691	14,064	13,374	15,058	12,928	12,374	14,333	13,966	13,209	12,821	13,653	161,901	-	161,901
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	6,169	26,046	8,819	4,820	2,920	35,357	6,740	27,684	8,270	4,723	14,035	18,721	164,303	(3,080)	161,223
9	720 Materials & Supplies	6,949	3,422	9,896	2,967	7,237	4,364	36,355	7,698	(26,524)	11,366	6,550	6,675	76,955	-	76,955
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	152	(151)	-	2,380	4,426	6,806	-	6,806
11	732 Contractual Services - Acct.	669	676	710	663	663	663	785	783	776	776	920	922	9,007	-	9,007
12	733 Contractual Services - Legal	-	7	-	-	-	-	-	(311)	-	27	-	169	(108)	-	(108)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	607	2,216	2,316	2,621	2,018	2,453	2,328	2,721	2,027	2,886	2,115	8,836	33,144	-	33,144
16	741 Rental of Building/Real Prop.	21	21	22	22	22	22	23	23	23	23	23	45	289	-	289
17	742 Rental of Equipment	-	-	29	-	-	-	-	-	-	-	-	14	44	-	44
18	750 Transportation Expenses	970	1,050	1,060	1,390	1,519	1,289	1,278	1,195	1,081	1,296	1,152	1,074	14,353	431	14,784
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	2,309	2,019	2,271	2,314	2,273	2,279	2,270	2,268	2,246	2,398	2,340	2,340	27,326	-	27,326
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	76	137	75	283	332	653	784	178	635	1,163	1,985	(322)	5,980	-	5,980
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	27,072	27,072
25	767 Reg. Comm. Exp. - Other	(289)	(6)	17	-	51	52	90	17	-	669	150	176	928	-	928
26	770 Bad Debt Expense	(18)	8	53	1,143	401	(1,177)	(116)	662	(27)	(160)	(238)	(384)	144	-	144
27	775 Miscellaneous Expenses	5,201	11,595	7,720	9,702	3,566	6,452	5,758	5,081	6,109	5,292	7,605	19,348	93,429	-	93,429
28	<b>TOTAL</b>	<b>\$ 74,508</b>	<b>\$ 95,781</b>	<b>\$ 94,092</b>	<b>\$ 80,247</b>	<b>\$ 75,193</b>	<b>\$ 104,680</b>	<b>\$ 111,510</b>	<b>\$ 103,319</b>	<b>\$ 46,723</b>	<b>\$ 85,183</b>	<b>\$ 86,887</b>	<b>\$ 125,730</b>	<b>\$ 1,083,855</b>	<b>\$ 86,153</b>	<b>\$ 1,170,008</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2007	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 278,451	\$ 230,774	\$ 46,680	\$ 277,464	\$ (987)	(0.35) %	Under benchmark
2	703 Salaries & Wages - Officers, Etc.	-	10,610	398	11,008	11,008	100.00 %	This expense included in Acct 701 in last case; combined 701 & 703 is under benchmark
3	704 Employee Pensions & Benefits	62,366	75,939	14,642	90,581	28,215	45.24 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	408,840	172,031	-	172,031	(236,809)	(57.92) %	Under benchmark
6	715 Purchased Power	159,559	161,901	-	161,901	2,342	1.47 %	Net increase in unit cost of power over 8 years netted against kilowatts used.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	167,737	164,303	(3,080)	161,223	(6,514)	(3.88) %	Under benchmark
9	720 Materials & Supplies	6,015	76,955	-	76,955	70,940	1,179.38 %	Reflects the removal of grit and sediment from the EQ tank in 2015 plus ongoing repairs.
10	731 Contractual Services - Engr.	-	6,806	-	6,806	6,806	100.00 %	Engineering services required to support the renewal of the WWTP operating permit.
11	732 Contractual Services - Acct.	4,954	9,007	-	9,007	4,053	81.81 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	1,282	(108)	-	(108)	(1,390)	(108.41) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	22,287	33,144	-	33,144	10,857	48.71 %	Reflects a 2007TY negative adjustment and
16	741 Rental of Building/Real Prop.	-	289	-	289	289	100.00 %	
17	742 Rental of Equipment	-	44	-	44	44	100.00 %	De minimus amount.
18	750 Transportation Expenses	15,781	14,353	431	14,784	(997)	(6.32) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	27,326	-	27,326	27,326	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	70,257	5,980	-	5,980	(64,277)	(91.49) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	44,369	-	27,072	27,072	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	-	928	-	928	928	100.00 %	De minimus amount.
26	770 Bad Debt Expense	166	144	-	144	(22)	(13.04) %	Under benchmark
27	775 Miscellaneous Expenses	152,532	93,429	-	93,429	(59,103)	(38.75) %	Under benchmark
28								
29	TOTAL	\$ 1,394,596	\$ 1,083,855	\$ 86,153	\$ 1,170,008	\$ (207,292)	(14.86) %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (44,369)	\$ -	\$ (27,072)	\$ (27,072)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 1,350,227	\$ 1,083,855	\$ 59,081	\$ 1,142,935	\$ (207,292)	(15.35) %	
34								
35	Total Customers (ERC's) reported last filing*	3,354.6						
36	Total Customers /Meter Equivalents per Annual Re	2,963.0			3,097.0	134.00	4.52 %	
37								
38	Consumer Price Index - U	207.342			237.017	29.68	14.31 %	
39								
40	Benchmark Index:				1.0452			
41					1.1431			
42								
43	Mid-County and Tierra Verde are both provided water service by Pinellas County. In past cases, the number				1.1948			
44	of wastewater customers was provided by the county and that data was used in determining the change in							
45	customers from the prior test year to the current test year. The County no longer provides that breakdown, therefore							
46	the utility has had to turn to another means of tracking change, not only from the prior test year to the current							
47	test year, but also going forward, so that comparisons can be made in a consistent basis. For these two utilities,							
48	has concluded that meter equivalents, as reported on Sheet S-11 of the annual reports is a viable indicator of							
49	change for this schedule.							

Contractual Services

Florida Public Service Commission

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Engineering	Excel Engineering Consultants, Inc.	\$ 2,380	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 890	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 180	corporation agent services
4	Engineering	Kimbley-Horn and Associates, Inc.	\$ 4,426	various engineering services
5	Other Outside Services	Pinellas Tree Service	\$ 5,875	Tree service
6			<u>\$ 13,751</u>	

Total

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 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	96.09	34,592	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	32.03	11,531	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	80.08	16,016	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	100.10	15,015	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	4.80	624	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	48.05	7,208	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	32.03	7,847	Consolidated Rates
8	Guastella Associates	Gary White	200.00	24.02	4,804	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				721	Filing Fee
10	Water Service Corp.	Other staff			1,602	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				1,081	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				1,201	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				6,006	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 108,248	
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						
28						
29	Prior unamortized rate case expenses				\$ -	
30	Unamortized Generic Dkt Rate Case Expense				6,945	
31	Current rate case expense				108,248	
32	Total projected rate case expense				108,289	
33	Annual Amortization				\$ 27,072	
34						

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 - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 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	Mid-County Surge Tank Cleanout	Q2 2015	\$ 32,404	84 months	\$ 2,315
2	Mid-County 2016 Engineering and Permit Renewal	Q3 2016	\$ 8,967	60 months	\$ -
			\$ 41,371		\$ 2,315

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 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.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.21%	98.79%	100.00%	ERC	\$3,748	306,788	\$310,535	-	3,748
2	408	Taxes Other than Income	1.24%	98.76%	100.00%	ERC	\$614	48,836	\$49,450	-	614
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	1.24%	98.76%	100.00%	ERC	(\$52)	(4,104)	(\$4,155)	-	(52)
7	601/701/603/703	Salaries	1.24%	98.76%	100.00%	ERC	\$4,387	348,956	\$353,343	-	4,387
8	604/704	Employee Benefits	1.24%	98.76%	100.00%	ERC	\$8,741	695,206	\$703,946	-	8,741
9	620/720	Materials and Supplies	1.24%	98.76%	100.00%	ERC	\$1,106	87,933	\$89,038	-	1,106
10	632/732	Contractual Services - Accounting	1.24%	98.76%	100.00%	ERC	\$669	53,247	\$53,917	-	669
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	1.24%	98.76%	100.00%	ERC	\$1,050	83,534	\$84,584	-	1,050
13	641	Rent Expense	1.24%	98.76%	100.00%	ERC	\$21	1,683	\$1,704	-	21
14	650/750	Transportation Expenses	1.24%	98.76%	100.00%	ERC	\$13	1,046	\$1,060	-	13
15	657	Insurance - General Liability	1.24%	98.76%	100.00%	ERC	\$2,309	183,651	\$185,960	-	2,309
16	659/759	Other Insurance	1.24%	98.76%	100.00%	ERC	\$76	6,025	\$6,101	-	76
17	670/770	Bad Debt Expense	1.24%	98.76%	100.00%	ERC	\$13	1,004	\$1,017	-	13
18	675/775	Miscellaneous Expenses	1.24%	98.76%	100.00%	ERC	\$1,435	114,142	\$115,577	-	1,435
19							<u>\$24,130</u>	<u>\$1,927,947</u>	<u>\$1,952,077</u>	<u>-</u>	<u>24,130</u>
20											
21											
<b>Water Service Corp. Allocated State Expenses</b>											
22	403	Depreciation Expenses	4.62%	95.38%	100.00%	ERC	\$1,676	\$34,598	\$36,275	-	1,676
23	408	Taxes Other than Income	5.26%	94.74%	100.00%	ERC	\$1,851	\$33,322	\$35,173	-	1,851
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	5.32%	94.68%	100.00%	ERC	\$2,441	\$43,439	\$45,880	-	2,441
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	620/720	Materials and Supplies	5.25%	94.75%	100.00%	ERC	\$13	\$229	\$242	-	13
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	10.78%	89.22%	100.00%	ERC	\$323	\$2,677	\$3,000	-	323
33	636/736	Contractual Services - Other	10.63%	89.37%	100.00%	ERC	\$437	\$3,678	\$4,115	-	437
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	5.25%	94.75%	100.00%	ERC	\$957	\$17,265	\$18,222	-	957
36	667/767	Reg. Commission Exp. - Other	5.25%	94.75%	100.00%	ERC	(\$289)	(\$5,206)	(\$5,495)	-	(289)
37	675/775	Miscellaneous Expenses	5.25%	94.75%	100.00%	ERC	\$461	\$8,316	\$8,777	-	461
38							<u>\$ 7,871</u>	<u>\$ 138,322</u>	<u>\$146,193</u>	<u>-</u>	<u>7,871</u>
39											
40											
41											
<b>Water Service Corp. Allocated UI Expenses</b>											
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
44											
45											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

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

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,751	310,119	\$313,870	-	3,751
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$597	47,966	\$48,563	-	597
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	1.23%	98.77%	100.00%	ERC	\$28	2,271	\$2,300	-	28
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,190	336,720	\$340,910	-	4,190
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$6,297	505,997	\$512,294	-	6,297
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$734	58,985	\$59,719	-	734
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$676	54,351	\$55,028	-	676
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,017	81,705	\$82,722	-	1,017
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$21	1,683	\$1,704	-	21
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$3	254	\$257	-	3
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,019	162,247	\$164,266	-	2,019
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$137	11,015	\$11,152	-	137
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	(\$10)	(842)	(\$852)	-	(10)
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,663	133,644	\$135,308	-	1,663
20							<u>\$21,123</u>	<u>\$1,706,117</u>	<u>\$1,727,240</u>	<u>-</u>	<u>21,123</u>
<b>22 Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	4.14%	95.86%	100.00%	ERC	\$856	\$19,829	\$20,685	-	856
25	408	Taxes Other than Income	5.26%	94.74%	100.00%	ERC	\$1,315	\$23,686	\$25,001	-	1,315
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	5.21%	94.79%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	5.31%	94.69%	100.00%	ERC	\$2,524	\$44,987	\$47,511	-	2,524
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	5.24%	94.76%	100.00%	ERC	\$43	\$781	\$824	-	43
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	5.31%	94.69%	100.00%	ERC	\$7	\$133	\$140	-	7
34	635	Testing Expense	10.76%	89.24%	100.00%	ERC	(\$323)	(\$2,677)	(\$3,000)	-	(323)
35	636/736	Contractual Services - Other	11.10%	88.90%	100.00%	ERC	(\$418)	(\$3,351)	(\$3,770)	-	(418)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.24%	94.76%	100.00%	ERC	\$1,046	\$18,908	\$19,954	-	1,046
38	667/767	Reg. Commission Exp. - Other	5.25%	94.75%	100.00%	ERC	(\$6)	(\$99)	(\$105)	-	(6)
39	675/775	Miscellaneous Expenses	5.13%	94.87%	100.00%	ERC	\$431	\$7,974	\$8,405	-	431
40							<u>\$ 5,477</u>	<u>\$ 110,174</u>	<u>\$115,651</u>	<u>-</u>	<u>5,477</u>
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
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 Florida - Mid County

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

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

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,767	311,976	\$315,743	-	3,767
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$507	40,847	\$41,354	-	507
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.46%	98.54%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-3558.02%	3658.02%	100.00%	ERC	\$1,066	(1,096)	(\$30)	-	1,066
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,474	360,153	\$364,627	-	4,474
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,301	426,712	\$432,013	-	5,301
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$890	71,643	\$72,533	-	890
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$710	57,168	\$57,879	-	710
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,495	120,344	\$121,839	-	1,495
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,733	\$1,755	-	22
15	650/750	Transportation Expenses	1.22%	98.78%	100.00%	ERC	\$3	206	\$208	-	3
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,271	182,789	\$185,059	-	2,271
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$75	6,034	\$6,109	-	75
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$28	2,256	\$2,284	-	28
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$2,573	207,148	\$209,722	-	2,573
20							<u>\$23,182</u>	<u>\$1,787,911</u>	<u>\$1,811,093</u>	<u>-</u>	<u>23,182</u>
<b>22 Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	5.03%	94.97%	100.00%	ERC	\$5,785	\$109,313	\$115,099	-	5,785
25	408	Taxes Other than Income	5.24%	94.76%	100.00%	ERC	\$1,185	\$21,441	\$22,626	-	1,185
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	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.29%	94.71%	100.00%	ERC	\$2,746	\$49,160	\$51,907	-	2,746
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$9	\$156	\$165	-	9
31	620/720	Materials and Supplies	5.22%	94.78%	100.00%	ERC	\$22	\$396	\$418	-	22
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	5.22%	94.78%	100.00%	ERC	\$164	\$2,976	\$3,140	-	164
36	642/742	Rental of Equipment	5.22%	94.78%	100.00%	ERC	\$29	\$527	\$556	-	29
37	650/750	Transportation Expense	5.22%	94.78%	100.00%	ERC	\$1,057	\$19,184	\$20,241	-	1,057
38	667/767	Reg. Commission Exp. - Other	5.23%	94.77%	100.00%	ERC	\$17	\$313	\$331	-	17
39	675/775	Miscellaneous Expenses	5.22%	94.78%	100.00%	ERC	\$487	\$8,843	\$9,331	-	487
40							<u>\$ 11,502</u>	<u>\$ 212,315</u>	<u>\$223,818</u>	<u>-</u>	<u>11,502</u>
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.96%	99.04%	100.00%	Unallocated Rate Base	\$28,096	\$2,911,781	\$2,939,877	-	28,096
45							<u>\$ 28,096</u>	<u>\$ 2,911,781</u>	<u>\$2,939,877</u>	<u>-</u>	<u>28,096</u>

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



Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 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.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.20%	98.80%	100.00%	ERC	\$4,199	345,820	\$350,020	-	4,199
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$449	36,051	\$36,500	-	449
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	1.23%	98.77%	100.00%	ERC	(\$10)	(781)	(\$791)	-	(10)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	\$17	1,357	\$1,374	-	17
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,880	391,685	\$396,564	-	4,880
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$4,789	384,393	\$389,182	-	4,789
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$916	73,507	\$74,423	-	916
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,253	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,388	111,384	\$112,772	-	1,388
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,733	\$1,755	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$4	316	\$320	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,314	185,712	\$188,025	-	2,314
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$283	22,748	\$23,032	-	283
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$25	1,982	\$2,006	-	25
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$2,015	161,724	\$163,738	-	2,015
20							<u>\$21,953</u>	<u>\$1,770,884</u>	<u>\$1,792,837</u>	<u>-</u>	<u>21,953</u>
21											
<b>22 Water Service Corp. Allocated State Expenses:</b>											
23											
24	403	Depreciation Expenses	4.29%	95.71%	100.00%	ERC	\$1,050	\$23,420	\$24,470	-	1,050
25	408	Taxes Other than Income	5.23%	94.77%	100.00%	ERC	\$1,224	\$22,162	\$23,386	-	1,224
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	(\$235)	(\$4,265)	(\$4,500)	-	(235)
28	427	Interest Expense	5.32%	94.68%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	5.29%	94.71%	100.00%	ERC	\$2,546	\$45,612	\$48,158	-	2,546
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$16	\$289	\$305	-	16
31	620/720	Materials and Supplies	4.36%	95.64%	100.00%	ERC	\$21	\$464	\$486	-	21
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	5.22%	94.78%	100.00%	ERC	\$129	\$2,338	\$2,467	-	129
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.22%	94.78%	100.00%	ERC	\$1,386	\$25,162	\$26,547	-	1,386
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	5.24%	94.76%	100.00%	ERC	\$1,505	\$27,201	\$28,706	-	1,505
40							<u>\$ 7,641</u>	<u>\$ 142,388</u>	<u>\$150,029</u>	<u>-</u>	<u>7,641</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

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.

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015 Amounts Allocated			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.20%	98.80%	100.00%	ERC	\$3,810	314,972	\$318,782	-	3,810
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$399	32,107	\$32,506	-	399
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	1.23%	98.77%	100.00%	ERC	(\$10)	(792)	(\$802)	-	(10)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$2)	(122)	(\$124)	-	(2)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,384	352,359	\$356,743	-	4,384
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,386	432,885	\$438,272	-	5,386
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$804	64,608	\$65,412	-	804
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,254	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,336	107,370	\$108,706	-	1,336
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,795	\$1,817	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$9	727	\$736	-	9
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,273	182,686	\$184,959	-	2,273
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$332	26,693	\$27,026	-	332
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$17	1,379	\$1,396	-	17
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,365	109,698	\$111,063	-	1,365
20							<u>\$20,789</u>	<u>\$1,679,620</u>	<u>\$1,700,410</u>	<u>-</u>	<u>20,789</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	4.29%	95.71%	100.00%	ERC	\$1,054	\$23,537	\$24,591	-	1,054
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$1,070	\$19,430	\$20,499	-	1,070
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	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.28%	94.72%	100.00%	ERC	\$2,734	\$49,061	\$51,795	-	2,734
30	604/704	Employee Benefits	5.21%	94.79%	100.00%	ERC	\$28	\$502	\$530	-	28
31	620/720	Materials and Supplies	4.28%	95.72%	100.00%	ERC	\$19	\$428	\$447	-	19
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	5.21%	94.79%	100.00%	ERC	\$12	\$218	\$230	-	12
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$1,510	\$27,464	\$28,974	-	1,510
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$51	\$921	\$972	-	51
39	675/775	Miscellaneous Expenses	5.24%	94.76%	100.00%	ERC	\$408	\$7,376	\$7,784	-	408
40							<u>\$ 6,885</u>	<u>\$ 128,944</u>	<u>\$135,828</u>	<u>-</u>	<u>6,885</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 110257-WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 6 of 13

Preparer: John Hoy

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

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015 Amounts Allocated			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,572	295,833	\$299,405	-	3,572
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$409	32,904	\$33,314	-	409
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	1.23%	98.77%	100.00%	ERC	(\$18)	(1,413)	(\$1,430)	-	(18)
7	427	Interest Expense	-745.72%	845.72%	100.00%	ERC	\$1,067	(1,210)	(\$143)	-	1,067
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,509	362,343	\$366,852	-	4,509
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$7,561	607,587	\$615,148	-	7,561
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$980	78,729	\$79,709	-	980
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$663	53,254	\$53,917	-	663
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,318	105,938	\$107,256	-	1,318
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$22	1,795	\$1,817	-	22
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$11	911	\$923	-	11
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,279	183,106	\$185,384	-	2,279
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$653	52,462	\$53,115	-	653
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$16	1,254	\$1,270	-	16
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,745	140,266	\$142,011	-	1,745
20							<u>\$24,787</u>	<u>\$1,913,761</u>	<u>\$1,938,548</u>	<u>-</u>	<u>24,787</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	4.28%	95.72%	100.00%	ERC	\$1,049	\$23,475	\$24,524	-	1,049
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$1,180	\$21,443	\$22,623	-	1,180
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	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.28%	94.72%	100.00%	ERC	\$3,320	\$59,615	\$62,936	-	3,320
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	5.25%	94.75%	100.00%	ERC	\$92	\$1,663	\$1,755	-	92
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	5.21%	94.79%	100.00%	ERC	\$16	\$284	\$300	-	16
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$1,277	\$23,254	\$24,531	-	1,277
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$52	\$956	\$1,008	-	52
39	675/775	Miscellaneous Expenses	5.21%	94.79%	100.00%	ERC	\$329	\$5,982	\$6,311	-	329
40							<u>\$ 7,316</u>	<u>\$ 136,677</u>	<u>\$143,993</u>	<u>-</u>	<u>7,316</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.95%	99.05%	100.00%	Unallocated Rate Base	\$28,486	\$2,957,568	\$2,986,054	-	28,486
45							<u>\$ 28,486</u>	<u>\$ 2,957,568</u>	<u>\$2,986,054</u>	<u>-</u>	<u>28,486</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 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.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			UIF - Mid County	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,898	322,493	\$326,391	-	3,898
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$412	33,141	\$33,553	-	412
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	1.23%	98.77%	100.00%	ERC	(\$22)	(1,771)	(\$1,793)	-	(22)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$4)	(304)	(\$308)	-	(4)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,770	383,810	\$388,579	-	4,770
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$5,562	447,606	\$453,169	-	5,562
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$784	63,053	\$63,837	-	784
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$785	63,132	\$63,917	-	785
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,240	99,815	\$101,056	-	1,240
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$4	300	\$303	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,270	182,689	\$184,960	-	2,270
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$784	63,121	\$63,905	-	784
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$14	1,098	\$1,111	-	14
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,642	132,167	\$133,809	-	1,642
20							<u>\$22,162</u>	<u>\$1,792,200</u>	<u>\$1,814,362</u>	<u>-</u>	<u>22,162</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	4.34%	95.66%	100.00%	ERC	\$1,139	\$25,123	\$26,261	-	1,139
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$867	\$15,746	\$16,613	-	867
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	5.31%	94.69%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	5.27%	94.73%	100.00%	ERC	\$3,555	\$63,866	\$67,421	-	3,555
30	604/704	Employee Benefits	5.22%	94.78%	100.00%	ERC	\$162	\$2,941	\$3,103	-	162
31	620/720	Materials and Supplies	5.20%	94.80%	100.00%	ERC	\$41	\$741	\$782	-	41
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	5.20%	94.80%	100.00%	ERC	\$428	\$7,802	\$8,230	-	428
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.20%	94.80%	100.00%	ERC	\$1,274	\$23,205	\$24,479	-	1,274
38	667/767	Reg. Commission Exp. - Other	5.21%	94.79%	100.00%	ERC	\$18	\$322	\$340	-	18
39	675/775	Miscellaneous Expenses	5.22%	94.78%	100.00%	ERC	\$727	\$13,197	\$13,925	-	727
40							<u>\$ 8,211</u>	<u>\$ 152,948</u>	<u>\$161,158</u>	<u>-</u>	<u>8,211</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim  Final

Preparer: John Hoy

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.

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$3,999	331,103	\$335,102	-	3,999
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$388	31,246	\$31,634	-	388
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	1.23%	98.77%	100.00%	ERC	(\$25)	(2,007)	(\$2,032)	-	(25)
7	427	Interest Expense	1.23%	98.77%	100.00%	ERC	(\$2)	(166)	(\$168)	-	(2)
8	601/701/603/703	Salaries	1.23%	98.77%	100.00%	ERC	\$4,238	341,534	\$345,772	-	4,238
9	604/704	Employee Benefits	1.23%	98.77%	100.00%	ERC	\$6,474	521,743	\$528,217	-	6,474
10	620/720	Materials and Supplies	1.23%	98.77%	100.00%	ERC	\$1,048	84,468	\$85,516	-	1,048
11	632/732	Contractual Services - Accounting	1.23%	98.77%	100.00%	ERC	\$783	63,133	\$63,917	-	783
12	633/733	Contractual Services - Legal	1.23%	98.77%	100.00%	ERC	(\$311)	(25,055)	(\$25,365)	-	(311)
13	636/736	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	\$1,432	115,379	\$116,810	-	1,432
14	641	Rent Expense	1.23%	98.77%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.22%	98.78%	100.00%	ERC	\$4	312	\$315	-	4
16	657	Insurance - General Liability	1.23%	98.77%	100.00%	ERC	\$2,268	182,793	\$185,061	-	2,268
17	659/759	Other Insurance	1.23%	98.77%	100.00%	ERC	\$178	14,363	\$14,541	-	178
18	670/770	Bad Debt Expense	1.23%	98.77%	100.00%	ERC	\$15	1,182	\$1,197	-	15
19	675/775	Miscellaneous Expenses	1.23%	98.77%	100.00%	ERC	\$1,536	123,764	\$125,300	-	1,536
20							<u>\$22,048</u>	<u>\$1,785,643</u>	<u>\$1,807,692</u>	<u>-</u>	<u>22,048</u>
21											
<b>22 Water Service Corp. Allocated State Expenses</b>											
23											
24	403	Depreciation Expenses	4.28%	95.72%	100.00%	ERC	\$1,061	\$23,734	\$24,795	-	1,061
25	408	Taxes Other than Income	5.21%	94.79%	100.00%	ERC	\$1,094	\$19,913	\$21,007	-	1,094
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	5.29%	94.71%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,516	\$63,262	\$66,778	-	3,516
30	604/704	Employee Benefits	5.20%	94.80%	100.00%	ERC	\$17	\$308	\$325	-	17
31	620/720	Materials and Supplies	4.47%	95.53%	100.00%	ERC	\$27	\$580	\$607	-	27
32	631/731	Contractual Services - Engineering	5.20%	94.80%	100.00%	ERC	\$152	\$2,765	\$2,916	-	152
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	5.20%	94.80%	100.00%	ERC	\$11	\$195	\$205	-	11
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.20%	94.80%	100.00%	ERC	\$1,191	\$21,734	\$22,925	-	1,191
38	667/767	Reg. Commission Exp. - Other	5.20%	94.80%	100.00%	ERC	\$17	\$307	\$324	-	17
39	675/775	Miscellaneous Expenses	5.08%	94.92%	100.00%	ERC	\$152	\$2,841	\$2,993	-	152
40							<u>\$ 7,238</u>	<u>\$ 135,643</u>	<u>\$142,881</u>	<u>-</u>	<u>7,238</u>
41											
<b>42 Water Service Corp. Allocated UI Expenses</b>											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim  Final

Historical  Projected

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

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,924	328,060	\$331,984	-	3,924
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$378	30,735	\$31,113	-	378
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	1.21%	98.79%	100.00%	ERC	(\$31)	(2,521)	(\$2,552)	-	(31)
7	427	Interest Expense	-647.02%	747.02%	100.00%	ERC	\$978	(1,129)	(\$151)	-	978
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$4,570	371,807	\$376,378	-	4,570
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$4,375	355,948	\$360,323	-	4,375
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$824	67,016	\$67,839	-	824
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$776	63,141	\$63,917	-	776
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,379	112,165	\$113,544	-	1,379
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$3	269	\$272	-	3
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,246	182,714	\$184,960	-	2,246
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$635	51,697	\$52,333	-	635
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$11	912	\$923	-	11
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,490	121,250	\$122,741	-	1,490
20							<u>\$21,582</u>	<u>\$1,683,913</u>	<u>\$1,705,496</u>	<u>-</u>	<u>21,582</u>
<b>22 Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	4.34%	95.66%	100.00%	ERC	\$1,156	\$25,485	\$26,642	-	1,156
25	408	Taxes Other than Income	5.20%	94.80%	100.00%	ERC	\$1,107	\$20,175	\$21,282	-	1,107
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	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,344	\$60,230	\$63,574	-	3,344
30	604/704	Employee Benefits	5.19%	94.81%	100.00%	ERC	\$29	\$521	\$550	-	29
31	620/720	Materials and Supplies	5.19%	94.81%	100.00%	ERC	\$10	\$182	\$192	-	10
32	631/731	Contractual Services - Engineering	5.19%	94.81%	100.00%	ERC	(\$151)	(\$2,765)	(\$2,916)	-	(151)
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	5.18%	94.82%	100.00%	ERC	\$2	\$36	\$37	-	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.19%	94.81%	100.00%	ERC	\$1,078	\$19,683	\$20,761	-	1,078
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	5.19%	94.81%	100.00%	ERC	\$497	\$9,081	\$9,579	-	497
40							<u>\$ 7,072</u>	<u>\$ 132,633</u>	<u>\$139,705</u>	<u>-</u>	<u>7,072</u>
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.69%	99.31%	100.00%	Unallocated Rate Base	\$20,779	\$2,983,948	\$3,004,727	-	20,779
45							<u>\$ 20,779</u>	<u>\$ 2,983,948</u>	<u>\$3,004,727</u>	<u>-</u>	<u>20,779</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 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.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Mid County	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,926	328,260	\$332,186	-	3,926
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$373	30,350	\$30,723	-	373
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	1.21%	98.79%	100.00%	ERC	(\$35)	(2,843)	(\$2,878)	-	(35)
7	427	Interest Expense	1.22%	98.78%	100.00%	ERC	(\$3)	(235)	(\$238)	-	(3)
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$4,512	367,142	\$371,654	-	4,512
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$6,302	512,777	\$519,079	-	6,302
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$871	70,893	\$71,764	-	871
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$776	63,141	\$63,917	-	776
12	633/733	Contractual Services - Legal	1.21%	98.79%	100.00%	ERC	\$27	2,179	\$2,206	-	27
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,754	142,759	\$144,513	-	1,754
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$5	373	\$378	-	5
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,398	195,129	\$197,527	-	2,398
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$1,163	94,596	\$95,758	-	1,163
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$17	1,371	\$1,388	-	17
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,823	148,310	\$150,132	-	1,823
20							<u>\$23,930</u>	<u>\$1,956,047</u>	<u>\$1,979,977</u>	<u>-</u>	<u>23,930</u>
21											
22		<u>Water Service Corp. Allocated State Expenses:</u>									
24	403	Depreciation Expenses	4.38%	95.62%	100.00%	ERC	\$1,228	\$26,807	\$28,035	-	1,228
25	408	Taxes Other than Income	5.20%	94.80%	100.00%	ERC	\$1,122	\$20,457	\$21,579	-	1,122
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	5.19%	94.81%	100.00%	ERC	\$13	\$242	\$255	-	13
29	601/701/603/703	Salaries	5.26%	94.74%	100.00%	ERC	\$3,295	\$59,378	\$62,673	-	3,295
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	4.57%	95.43%	100.00%	ERC	\$33	\$697	\$731	-	33
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	5.19%	94.81%	100.00%	ERC	\$30	\$545	\$575	-	30
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	5.19%	94.81%	100.00%	ERC	\$1,291	\$23,594	\$24,885	-	1,291
38	667/767	Reg. Commission Exp. - Other	5.19%	94.81%	100.00%	ERC	\$201	\$3,672	\$3,873	-	201
39	675/775	Miscellaneous Expenses	5.16%	94.84%	100.00%	ERC	\$493	\$9,071	\$9,564	-	493
40							<u>\$ 7,707</u>	<u>\$ 144,463</u>	<u>\$152,170</u>	<u>-</u>	<u>7,707</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses:</u>									
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County  
 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.

UIF - Mid County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,922	328,434	\$332,357	-	3,922
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	\$367	29,896	\$30,263	-	367
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	1.21%	98.79%	100.00%	ERC	(\$35)	(2,890)	(\$2,925)	-	(35)
7	427	Interest Expense	1.21%	98.79%	100.00%	ERC	(\$6)	(473)	(\$479)	-	(6)
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$5,573	454,073	\$459,646	-	5,573
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$6,512	530,579	\$537,091	-	6,512
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$773	62,976	\$63,749	-	773
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$920	74,960	\$75,880	-	920
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,469	119,667	\$121,135	-	1,469
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$23	1,851	\$1,874	-	23
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$7	556	\$563	-	7
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,340	190,657	\$192,997	-	2,340
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	\$1,985	161,755	\$163,741	-	1,985
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$16	1,275	\$1,290	-	16
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,720	140,145	\$141,865	-	1,720
20							<u>\$25,584</u>	<u>\$2,093,462</u>	<u>\$2,119,046</u>	<u>-</u>	<u>25,584</u>
21	<u>Water Service Corp. Allocated State Expenses:</u>										
22	403	Depreciation Expenses	4.31%	95.69%	100.00%	ERC	\$1,116	\$24,815	\$25,932	-	1,116
23	408	Taxes Other than Income	5.19%	94.81%	100.00%	ERC	\$1,053	\$19,233	\$20,286	-	1,053
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	5.26%	94.74%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	5.25%	94.75%	100.00%	ERC	\$3,371	\$60,847	\$64,218	-	3,371
28	604/704	Employee Benefits	5.18%	94.82%	100.00%	ERC	(\$8)	(\$137)	(\$145)	-	(8)
29	620/720	Materials and Supplies	4.70%	95.30%	100.00%	ERC	\$32	\$651	\$683	-	32
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	5.19%	94.81%	100.00%	ERC	\$5	\$90	\$95	-	5
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	5.18%	94.82%	100.00%	ERC	\$1,146	\$20,962	\$22,108	-	1,146
36	667/767	Reg. Commission Exp. - Other	5.19%	94.81%	100.00%	ERC	\$6	\$102	\$108	-	6
37	675/775	Miscellaneous Expenses	5.23%	94.77%	100.00%	ERC	\$638	\$11,553	\$12,191	-	638
38							<u>\$ 7,359</u>	<u>\$ 138,121</u>	<u>\$145,481</u>	<u>-</u>	<u>7,359</u>
39											
40											
41	<u>Water Service Corp. Allocated UI Expenses:</u>										
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
44											
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										



Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 110257-W5

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.

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00%	100.00%
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.18%	98.82%	100.00%	ERC	\$3,757	315,265	\$319,022	-	3,757
3	408	Taxes Other than Income	1.21%	98.79%	100.00%	ERC	(\$1)	(42)	(\$42)	-	(1)
4	409	Gains/Losses from Disposition of Utility	1.21%	98.79%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	1.21%	98.79%	100.00%	ERC	\$248	20,192	\$20,439	-	248
6	420	Interest During Construction	1.21%	98.79%	100.00%	ERC	(\$40)	(3,267)	(\$3,307)	-	(40)
7	427	Interest Expense	-5588.08%	5688.08%	100.00%	ERC	\$1,181	(1,202)	(\$21)	-	1,181
8	601/701/603/703	Salaries	1.21%	98.79%	100.00%	ERC	\$3,881	316,555	\$320,437	-	3,881
9	604/704	Employee Benefits	1.21%	98.79%	100.00%	ERC	\$8,392	684,386	\$692,778	-	8,392
10	620/720	Materials and Supplies	1.21%	98.79%	100.00%	ERC	\$949	77,396	\$78,345	-	949
11	632/732	Contractual Services - Accounting	1.21%	98.79%	100.00%	ERC	\$922	75,218	\$76,140	-	922
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.21%	98.79%	100.00%	ERC	\$1,430	116,619	\$118,049	-	1,430
14	641	Rent Expense	1.21%	98.79%	100.00%	ERC	\$45	3,703	\$3,748	-	45
15	650/750	Transportation Expenses	1.21%	98.79%	100.00%	ERC	\$4	294	\$297	-	4
16	657	Insurance - General Liability	1.21%	98.79%	100.00%	ERC	\$2,340	190,847	\$193,188	-	2,340
17	659/759	Other Insurance	1.21%	98.79%	100.00%	ERC	(\$322)	(26,288)	(\$26,610)	-	(322)
18	670/770	Bad Debt Expense	1.21%	98.79%	100.00%	ERC	\$14	1,120	\$1,134	-	14
19	675/775	Miscellaneous Expenses	1.21%	98.79%	100.00%	ERC	\$1,638	133,609	\$135,247	-	1,638
20							<u>\$24,440</u>	<u>\$1,904,504</u>	<u>\$1,928,944</u>	-	<u>24,440</u>
<b>22 Water Service Corp. Allocated State Expenses:</b>											
24	403	Depreciation Expenses	4.40%	95.60%	100.00%	ERC	\$1,291	\$28,031	\$29,322	-	1,291
25	408	Taxes Other than Income	5.19%	94.81%	100.00%	ERC	\$1,151	\$21,039	\$22,189	-	1,151
26	410	Miscellaneous Non-Utility Expenses	5.25%	94.75%	100.00%	ERC	\$173	\$3,119	\$3,291	-	173
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	5.17%	94.83%	100.00%	ERC	\$1	\$16	\$17	-	1
29	601/701/603/703	Salaries	5.25%	94.75%	100.00%	ERC	\$4,024	\$72,655	\$76,679	-	4,024
30	604/704	Employee Benefits	5.18%	94.82%	100.00%	ERC	(\$4)	(\$78)	(\$82)	-	(4)
31	620/720	Materials and Supplies	5.18%	94.82%	100.00%	ERC	\$30	\$555	\$586	-	30
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	5.18%	94.82%	100.00%	ERC	\$97	\$1,774	\$1,871	-	97
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	5.18%	94.82%	100.00%	ERC	\$438	\$8,023	\$8,461	-	438
36	642/742	Rental of Equipment	5.18%	94.82%	100.00%	ERC	\$14	\$265	\$279	-	14
37	650/750	Transportation Expense	5.18%	94.82%	100.00%	ERC	\$1,070	\$19,587	\$20,657	-	1,070
38	667/767	Reg. Commission Exp. - Other	5.18%	94.82%	100.00%	ERC	\$176	\$3,220	\$3,395	-	176
39	675/775	Miscellaneous Expenses	5.18%	94.82%	100.00%	ERC	\$1,041	\$19,044	\$20,085	-	1,041
40							<u>\$ 9,501</u>	<u>\$ 177,249</u>	<u>\$186,751</u>	-	<u>9,501</u>
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
44	427	Interest Expense	0.93%	99.07%	100.00%	Unallocated Rate Base	\$29,552	\$3,149,667	\$3,179,219	-	29,552
45							<u>\$ 29,552</u>	<u>\$ 3,149,667</u>	<u>\$3,179,219</u>	-	<u>29,552</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Mid County

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.

UIF - Mid County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			UIF - Mid County Allocation Percentage	
			UIF - Mid County	Other Companies/ Systems	Total		UIF - Mid County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<b>1 Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.19%	98.81%	100.00%	ERC	\$46,273	3,839,123	\$3,885,396	-	46,273
3	408	Taxes Other than Income	1.23%	98.77%	100.00%	ERC	\$4,893	394,038	\$398,931	-	4,893
4	409	Gains/Losses from Disposition of Utility	1.21%	98.79%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	1.21%	98.79%	100.00%	ERC	\$248	20,192	\$20,439	-	248
6	420	Interest During Construction	1.22%	98.78%	100.00%	ERC	(\$226)	(18,288)	(\$18,513)	-	(226)
7	427	Interest Expense	-199.20%	299.20%	100.00%	ERC	\$4,270	(6,413)	(\$2,144)	-	4,270
8	601/701/603/703	Salaries	1.22%	98.78%	100.00%	ERC	\$54,368	4,387,137	\$4,441,505	-	54,368
9	604/704	Employee Benefits	1.22%	98.78%	100.00%	ERC	\$75,691	6,105,820	\$6,181,510	-	75,691
10	620/720	Materials and Supplies	1.22%	98.78%	100.00%	ERC	\$10,677	861,208	\$871,885	-	10,677
11	632/732	Contractual Services - Accounting	1.22%	98.78%	100.00%	ERC	\$9,007	727,253	\$736,260	-	9,007
12	633/733	Contractual Services - Legal	1.23%	98.77%	100.00%	ERC	(\$284)	(22,881)	(\$23,165)	-	(284)
13	636/736	Contractual Services - Other	1.22%	98.78%	100.00%	ERC	\$16,308	1,316,679	\$1,332,987	-	16,308
14	641	Rent Expense	1.22%	98.78%	100.00%	ERC	\$289	23,381	\$23,670	-	289
15	650/750	Transportation Expenses	1.23%	98.77%	100.00%	ERC	\$69	5,564	\$5,633	-	69
16	657	Insurance - General Liability	1.22%	98.78%	100.00%	ERC	\$27,326	2,205,021	\$2,232,348	-	27,326
17	659/759	Other Insurance	1.22%	98.78%	100.00%	ERC	\$5,980	484,222	\$490,202	-	5,980
18	670/770	Bad Debt Expense	1.22%	98.78%	100.00%	ERC	\$173	13,990	\$14,164	-	173
19	675/775	Miscellaneous Expenses	1.22%	98.78%	100.00%	ERC	\$20,646	1,665,866	\$1,686,512	-	20,646
20							<u>\$275,711</u>	<u>\$22,002,010</u>	<u>#####</u>	-	<u>275,711</u>
21											
<b>22 Water Service Corp. Allocated State Expenses:</b>											
23											
24	403	Depreciation Expenses	4.54%	95.46%	100.00%	ERC	\$18,462	\$388,168	\$406,630	-	18,462
25	408	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	\$14,217	\$258,047	\$272,264	-	14,217
26	410	Miscellaneous Non-Utility Expenses	5.25%	94.75%	100.00%	ERC	\$173	\$3,119	\$3,291	-	173
27	414	Taxes Other than Income	5.22%	94.78%	100.00%	ERC	(\$235)	(\$4,265)	(\$4,500)	-	(235)
28	427	Interest Expense	5.20%	94.80%	100.00%	ERC	\$17	\$304	\$321	-	17
29	601/701/603/703	Salaries	5.27%	94.73%	100.00%	ERC	\$37,415	\$672,114	\$709,529	-	37,415
30	604/704	Employee Benefits	5.21%	94.79%	100.00%	ERC	\$248	\$4,503	\$4,751	-	248
31	620/720	Materials and Supplies	4.95%	95.05%	100.00%	ERC	\$384	\$7,368	\$7,752	-	384
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	5.19%	94.81%	100.00%	ERC	\$104	\$1,907	\$2,011	-	104
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
35	636/736	Contractual Services - Other	5.20%	94.80%	100.00%	ERC	\$1,253	\$22,834	\$24,087	-	1,253
36	642/742	Rental of Equipment	5.21%	94.79%	100.00%	ERC	\$44	\$792	\$835	-	44
37	650/750	Transportation Expense	5.21%	94.79%	100.00%	ERC	\$14,284	\$260,001	\$274,285	-	14,284
38	667/767	Reg. Commission Exp. - Other	5.12%	94.88%	100.00%	ERC	\$243	\$4,508	\$4,752	-	243
39	675/775	Miscellaneous Expenses	5.21%	94.79%	100.00%	ERC	\$7,169	\$130,480	\$137,650	-	7,169
40							<u>\$ 93,779</u>	<u>\$ 1,749,879</u>	<u>\$1,843,658</u>	-	<u>93,779</u>
41							0		0		
<b>42 Water Service Corp. Allocated UI Expenses:</b>											
43											
44	427	Interest Expense	0.88%	99.12%	100.00%	Unallocated Rate Base	\$106,914	\$12,002,964	#####	-	106,914
45							<u>\$ 106,914</u>	<u>\$ 12,002,964</u>	<u>#####</u>	-	<u>106,914</u>
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 - Wastewater  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	35		35		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	-		-		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	8,176	2,981	11,156		
10	361.2 Collection Sewers - Gravity	57,044	11,111	68,155		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	1,978		1,978		
13	364.2 Flow Measuring Devices	950	16,200	17,150		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	79		79		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	19,731		19,731		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	13,791	1,389	15,180		
21	389.3 Other Plant & Misc. Equipment	484		484		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	4,735		4,735		
25	355.4 Power Generation Equipment	24		24		
26	380.4 Treatment & Disposal Equipment	55,489	31,568	87,057		
27	381.4 Plant Sewers	1,950		1,950		
28	382.4 Outfall Sewer Lines	7		7		
29	389.4 Other Plant & Misc. Equipment	353		353		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	354.6 Structures & Improvements	6		6		
32	366.6 Reuse Services	-		-		
33	367.6 Reuse Mtr/Installations	-		-		
34	374.5 Reuse Dist Reservoirs	-		-		
35	375.6 Reuse Trans. And Dist. System	227		227		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	380.4 Treatment & Disposal Equipment	130		130		
39	389.5 Other Plant & Misc Equipment	-		-		
40	<b>GENERAL PLANT</b>					
41	353.7 Land & Land Rights			-		
42	354.7 Structures & Improvements	74,962	406	75,368		
43	390.7 Office Furniture & Equipment	47,236	2,314	49,550		
44	391.7 Transportation Equipment	18,433	705	19,138		
45	392.7 Stores Equipment			-		
46	393.7 Tools, Shop & Garage Equipment	2,294		2,294		
47	394.7 Laboratory Equipment	1,558		1,558		
48	395.7 Power Operated Equipment	253		253		
49	396.7 Communication Equipment	41		41		
50	397.7 Miscellaneous Equipment	91		91		
51	398.7 Other Tangible Plant			-		
52	<b>TOTAL</b>	310,060	66,673	376,733		N/A
53	<b>LESS: AMORTIZATION OF CIAC</b>	(97,217)		(97,217)		
54						
55	<b>NET DEPRECIATION EXPENSE - SEWER</b>	\$ 212,843	\$ 66,673	\$ 279,517		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: B-15

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 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	<b>WATER</b>					
2	Test Year					
3	Adjust Current RAF					
4	Test Year Per Books					
5						
6	Adjustments to Test Year (Explain):					
7	Adjustment to RAF per B-3					
8	Allocate ad valorem tax based on Net Plant					
9	Restate allocations from WSC/Utilities Inc.					
10	Increase in ad valorem tax per B-3					
11	Payroll Tax for allocations/annualization/increase					
12	Increase in RAFs associated with annualized sewer					
13	Total Test Year Adjustments					
14						
15	Adjusted Test Year					
16	Increase in ad valorem tax per B-3					
17	RAFs Assoc. with Revenue Increase					
18	Total Adjustments for requested increases					
19						
20	Total Balance					
21						
22	<b>WASTEWATER</b>					
23	Test Year	92,193	18,054	5,953	256	116,457
24	Adjust Current Year					
25	Test Year Per Books	\$ 92,193	\$ 18,054	\$ 5,953	\$ 256	\$ 116,457
26						
27	Adjustments to Test Year (Explain):					
28	Adjust test year RAFs for actual revenues	(5,189)				(5,189)
29	Reclass Sales Tax Expense to O & M Expenses					-
30	Increase in ad valorem tax per B-3					-
31	Payroll Tax for allocations/annualization/increase		691			691
32	Increase in RAFs associated with annualized water revenues per B-3	410				410
33	Total Test Year Adjustments	(4,779)	691	-	-	(4,088)
34						
35	Adjusted Test Year	87,414	18,745	5,953	256	112,369
	Increase associated with Proforma salaries		3,192			3,192
36	Increase in ad valorem tax per B-3			\$ 31,837		31,837
37	RAFs Assoc. with Revenue Increase	21,276	-	-	-	21,276
38	Total Adjustments for requested increases	\$ 21,276	\$ 3,192	\$ 31,837	\$ -	\$ 56,305
39						
40	Total Balance	\$ 108,690	\$ 21,937	\$ 37,790	\$ 256	\$ 168,674
41						

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: C-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 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	\$ 274,513	\$ (100,089)	\$ 174,424		\$ 174,424
2							
3	Deferred Income Tax Expense	C-5	105,406	(105,406)	-		-
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		\$ 379,919	\$ (205,495)	\$ 174,424	\$ -	\$ 174,424

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

Recap Schedules: B-1, B-2

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

Florida Public Service Commission  
 Schedule: C-2  
 Page 1 of 1  
 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	\$ 400,373	\$ (207,275)	\$ 193,097	\$ 277,092	\$ 470,190
2	119,898	(119,898)	-	174,424	174,424
3					
4	520,271	(327,174)	193,097	451,516	644,614
5	91,182	89,909	181,091		181,091
6					
7	429,089	(417,081)	12,007	451,516	463,523
8					
9	Schedule M Adjustments:				
10	20,305	(20,305)	-		
11	280,111	(280,111)	-		
12					
13					
14	300,416	(300,416)	-	-	-
15					
16	729,505	(717,498)	12,007	451,516	463,523
17					
18					
19	729,505	(717,498)	12,007	451,516	463,523
20	40,123	(39,462)	661	24,833	25,494
21					
22					
23					
24	40,123	(39,462)	661	24,833	25,494
25					
26	689,382	(678,036)	11,346	426,683	438,029
27	0.34	0.34	0.34	0.34	0.34
28	234,390	(230,532)	3,858	145,072	148,930
29					
30					
31					
32	234,390	(230,532)	3,858	145,072	148,930
33					
34	Summary:				
35	40,123	(39,462)	661	24,833	25,494
36	234,390	(230,532)	3,858	145,072	148,930
37					
38	\$ 274,513	\$ (269,994)	\$ 4,519	\$ 169,905	\$ 174,424
39					

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 - Mid County

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 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	790	4,984	5,774	-	5,774
7						
8	Other Interest Expense - Intercompany	111,210	64,106	175,317		175,317
9						
10	AFUDC	(20,818)	20,818	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 91,182	\$ 89,909	\$ 181,091	\$ -	\$ 181,091

16  
17 Calculation of ITC Interest Synchronization Adjustment  
18 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
19					
20					
21	Balances From Schedule D-1				
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				



Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Utilities, Inc. of Florida - Mid County

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 31, 2015

Historic  Projected

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

Line No.	Description	Total Per Books	Adjustments	Adjusted Balance	Water	Sewer
1	AFUDC	(20,818)	-	(20,818)		(20,818)
2	Meals & Entertainment (50%)	497	16	513		513
3		\$ (20,321)	\$ 16	\$ (20,305)	\$	(20,305)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 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	\$ 433,613	\$ -	\$ 433,613		\$ 433,613
3	Book Depreciation and Amortization	212,843	66,673	279,517		279,517
4						
5	Difference	220,770	(66,673)	154,096	-	154,096
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	4,489	-	4,489		4,489
10	Deferred Rate Case Exp	-	-	-	-	-
11	Deferred Rate Case Additions	32,404	-	32,404		32,404
12	Organization Exp - Amort	35		35		35
13	Other - Bad Debt	(29)		(29)		(29)
14	Gain on Sale / PAA Amort	24,510		24,510		24,510
15	Other <sup>1</sup>	(2,067)		(2,067)		(2,067)
16						
17	Total Timing Differences (To C-2)	280,111	(66,673)	213,438	-	213,438
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	15,406	(3,667)	11,739	-	11,739
21	(Limited by NOL)					
22	Total State Tax Deferred	15,406	(3,667)	11,739	-	11,739
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	264,705	(63,006)	201,699	-	201,699
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	90,000	(21,422)	68,578	-	68,578
29	Add: State Deferred Taxes (Line 21)	15,406	(3,667)	11,739	-	11,739
30						
31	Total Deferred Tax Expense (To C-1)	\$ 105,406	\$ (25,089)	\$ 80,317	\$ -	\$ 80,317
32						

33 <sup>1</sup> 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	10,327	60,354	70,681	21,099	123,259	144,358	20,665	(153,804)	(133,139)
2	2008	10,327	60,354	70,681	21,795	127,327	149,122	24,048	(133,003)	(108,955)
3	2009	10,327	60,354	70,681	21,795	127,327	149,122	29,305	(102,542)	(73,237)
4	2010	10,327	60,354	70,681	21,975	128,376	150,351	37,244	(46,297)	(9,053)
5	2011	10,327	60,354	70,681	21,795	127,326	149,122	43,374	(31,195)	12,179
6	2012	10,327	60,354	70,681	21,795	127,326	149,122	50,601	15,302	65,903
7	2013	10,327	60,354	70,681	21,795	127,326	149,122	42,953	91,256	134,209
8	2014	10,327	60,354	70,681	21,795	127,326	149,122	42,954	(65,344)	(22,390)
9	2015	10,327	60,354	70,681	21,795	127,326	149,122	25,199	(162,871)	(137,673)
10										
11										
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	(6,301)	(36,799)	(43,100)	-	-	-	(2,109)	-	(2,109)
14	2008	(7,106)	(41,499)	(48,605)	551	3,219	3,770	(2,109)	-	(2,109)
15	2009	(5,885)	(34,365)	(40,250)	(1,397)	(8,163)	(9,560)	(2,109)	-	(2,109)
16	2010	(3,338)	(19,489)	(22,827)	(1,094)	(6,392)	(7,486)	(2,109)	10,004	7,895
17	2011	(1,655)	(9,658)	(11,313)	(814)	(4,753)	(5,568)	(3,572)	1,455	(2,117)
18	2012	(434)	(2,524)	(2,958)	(834)	(4,865)	(5,700)	(4,337)	1,324	(3,013)
19	2013	71	427	498	(439)	(2,556)	(2,996)	(3,931)	1,213	(2,718)
20	2014	71	427	498	(439)	(2,556)	(2,996)	(3,931)	1,213	(2,718)
21	2015	71	427	498	(2,100)	(11,745)	(13,845)	(3,920)	1,215	(2,705)
22										
23										
24										
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	-	-	-	(2,351)	(300,618)	(302,969)	-	-	-
27	2008	-	-	-	590	(282,404)	(281,814)	-	-	-
28	2009	-	1	1	6,574	(247,696)	(241,122)	-	-	-
29	2010	-	1	1	11,483	(219,151)	(207,668)	-	-	-
30	2011	-	1	1	17,293	(205,920)	(188,627)	-	-	-
31	2012	-	-	-	24,085	(166,313)	(142,229)	-	-	-
32	2013	158	923	1,081	27,616	25,005	52,622	(7,769)	-	(7,769)
33	2014	158	923	1,081	27,617	(131,595)	(103,977)	(7,769)	-	(7,769)
34	2015	156	913	1,070	21,225	(216,315)	(195,091)	(7,803)	(3,018)	(10,822)
35										
36										
37										
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	(4,875)	(121,436)	(126,311)						
46	2014	(4,875)	(121,436)	(126,311)						
47	2015	(14,552)	(122,029)	(136,581)						

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					10,327					21,099
2	2008	10,327		-	-	10,327	21,099	696	-	-	21,795
3	2009	10,327		-	-	10,327	21,795	-	-	-	21,795
4	2010	10,327		-	-	10,327	21,795	180	-	-	21,975
5	2011	10,327		-	-	10,327	21,975	(180)	-	-	21,795
6	2012	10,327		-	-	10,327	21,795	-	-	-	21,795
7	2013	10,327		-	-	10,327	21,795	-	-	-	21,795
8	2014	10,327		-	-	10,327	21,795	-	-	-	21,795
9	2015	10,327		-	-	10,327	21,795	-	-	-	21,795
10											
11											
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					(6,301)					-
16	2008	(6,301)	(805)		-	(7,106)	-	551			551
17	2009	(7,106)	1,221		-	(5,885)	551	(1,948)			(1,397)
18	2010	(5,885)	2,547		-	(3,338)	(1,397)	303			(1,094)
19	2011	(3,338)	1,683		-	(1,655)	(1,094)	280			(814)
20	2012	(1,655)	1,221		-	(434)	(814)	(20)			(834)
21	2013	(434)	505		-	71	(834)	395			(439)
22	2014	71	-		-	71	(439)	-			(439)
23	2015	71	-		-	71	(439)	(1,661)			(2,100)
24											
25											
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	-	10,004			10,004	-				-
33	2011	10,004	(8,549)			1,455	-				-
34	2012	1,455	(131)			1,324	-				-
35	2013	1,324	(111)			1,213	-	158			158
36	2014	1,213	-			1,213	158	-			158
37	2015	1,213	2			1,215	158	(2)			156
38											
39											
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
43	2007					(2,351)					-
44	2008	(2,351)	2,941			590	-				-
45	2009	590	5,984			6,574	-				-
46	2010	6,574	4,909			11,483	-				-
47	2011	11,483	5,810			17,293	-				-
48	2012	17,293	6,791			24,085	-				-
49	2013	24,085	3,532			27,616	-	(4,875)			(4,875)
50	2014	27,616	1			27,617	(4,875)	-			(4,875)
51	2015	27,617	(6,393)			21,225	(4,875)	(9,677)			(14,552)
52											
53											
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	-	(7,769)			(7,769)					
64	2014	(7,769)	-			(7,769)					
65	2015	(7,769)	(34)			(7,803)					

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					60,354					123,259
2	2008	60,354		-	-	60,354	123,259	4,068			127,327
3	2009	60,354		-	-	60,354	127,327	-			127,327
4	2010	60,354		-	-	60,354	127,327	1,049			128,376
5	2011	60,354		-	-	60,354	128,376	(1,050)			127,326
6	2012	60,354		-	-	60,354	127,326	-			127,326
7	2013	60,354		-	-	60,354	127,326	-			127,326
8	2014	60,354		-	-	60,354	127,326	-			127,326
9	2015	60,354		-	-	60,354	127,326	-			127,326
10											
11											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007					(36,799)					-
16	2008	(36,799)	(4,700)			(41,499)	-	3,219			3,219
17	2009	(41,499)	7,134		-	(34,365)	3,219	(11,382)			(8,163)
18	2010	(34,365)	14,876		-	(19,489)	(8,163)	1,771			(6,392)
19	2011	(19,489)	9,831		-	(9,658)	(6,392)	1,639			(4,753)
20	2012	(9,658)	7,134		-	(2,524)	(4,753)	(112)			(4,865)
21	2013	(2,524)	2,951		-	427	(4,865)	2,309			(2,556)
22	2014	427	-		-	427	(2,556)	-			(2,556)
23	2015	427	-		-	427	(2,556)	(9,189)			(11,745)
24											
25											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007					(2,109)					(300,618)
30	2008	(2,109)	-		-	(2,109)	(300,618)	18,214			(282,404)
31	2009	(2,109)	-		-	(2,109)	(282,404)	34,708			(247,696)
32	2010	(2,109)	-		-	(2,109)	(247,696)	28,545			(219,151)
33	2011	(2,109)	(1,463)		-	(3,572)	(219,151)	13,231			(205,920)
34	2012	(3,572)	(765)		-	(4,337)	(205,920)	39,607			(166,313)
35	2013	(4,337)	406		-	(3,931)	(166,313)	191,319			25,005
36	2014	(3,931)	-		-	(3,931)	25,005	(156,600)			(131,595)
37	2015	(3,931)	12		-	(3,920)	(131,595)	(84,720)			(216,315)
38											
39											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007										
44	2008	-				-	-				-
45	2009	-	1			1	-				-
46	2010	1				1	-				-
47	2011	1				1	-				-
48	2012	1	(1)			-	-				-
49	2013	-	923			923	-	(121,436)			(121,436)
50	2014	923	-			923	(121,436)	-			(121,436)
51	2015	923	(10)			913	(121,436)	(593)			(122,029)
52											
53											
Line No.	Accumu Deferred Income Tax Fed										
	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	-				-					
64	2014	-				-					
65	2015	-				(3,018)					

Supporting Schedules: None  
 Recap Schedules: C-6

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-W5  
Test Year Ended: December 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.

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Not applicable. The Utility has no investment tax credits

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Schedule Year Ended: December 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	Cost Rate	
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -				
2	Mid County based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.				
3					

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Schedule Year Ended: December 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 - Mid County

Schedule: C-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  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		\$2,618,259	46.33%	6.70%	3.10%
2	Short Term Debt		248,658	4.40%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		2,784,408	49.27%	10.40%	5.12%
5	Customer Deposits		-	0.00%	2.00%	0.00%
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		-	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$5,651,326</u>	<u>100.00%</u>		<u>8.32%</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 - Mid County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  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.	Class of Capital	(1)	(2)	(3)	ADIT Adjustments	(4)	(5) (6)		(7)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average		Adjusted 13 Month Average	Reconciliation Adjustments		Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(177,381,742)	46.33%	2,618,259
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,851,342)	4.40%	248,658
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(188,648,592)	49.27%	2,784,408
5	Customer Deposits	-	-	-		-	-	n/a	-
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note)	(103,920)	1,092	(95,909)	1,683	(94,226)	94,226	n/a	-
9	Other (Explain)	-	-	-		-	-	0.00%	-
11	Total	<u>369,640,080</u>	<u>398,936,092</u>	<u>388,437,091</u>	<u>1,683</u>	<u>388,438,774</u>	<u>(382,787,449)</u>	<u>100.00%</u>	<u>5,651,326</u>

**Notes:**

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 - Mid County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 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)
Description, Coupon Rate, Years of Life	Issue Date	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Not applicable.										
2	Note: Preferred stock is actual for Mid-County's parent company, Utilities, Inc.										

Recap Schedules: A-19, D-2

Schedule of Short Term Debt

Florida Public Service Commission

13 Month Average

Company: Utilities, Inc. of Florida - Mid County

Schedule D-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: John Hoy

Historical [x] Projected [ ]

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	\$397,063	Revolving Line of Credit	\$17,100,000	2.32%
2					
3	Total	\$397,063		\$17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for 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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 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; O-2

Cost of Variable Rate Long Term Debt  
 13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-W5  
 Test Year Ended: December 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 Col. (4)	Unamortized Issuing Expense Associated with Col. (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (13)/[(4)-(6)-(7)]

1 Not applicable

2 Note: Variable rate long term debt is actual for UIP'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 - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Utility  or Parent   
 Historic  or Projected

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14				
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					
15					
				Thirteen Month Average	\$ -

Recap Schedules: D-2

## Rate Schedules

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule: E-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [ ] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)
		Test Year Rates Effective 12.3.2013	Present Rates Effective 6.24.2016	Proposed Rates
1	<b><u>Residential (Bi-Monthly)</u></b>			
2	All Meter Sizes	\$32.27	\$32.48	\$41.06
3				
4	Gallonge Charge per 1,000 gallons			
5	20,000 gallon Maximum	\$3.31	\$3.33	\$4.21
6				
7	Multi-Residential (Unmetered)			
8	Flat Rate (bi-monthly)	\$63.43	\$63.84	\$80.70
9				
10	<b><u>General Service (Bi-Monthly)</u></b>			
11	5/8"	\$32.27	\$32.48	\$41.06
12	1"	\$82.78	\$83.32	\$105.32
13	1.5"	\$186.24	\$187.46	\$236.97
14	2"	\$331.09	\$333.25	\$421.26
15	3"	\$745.15	\$750.02	\$948.10
16	4"	\$1,324.37	\$1,333.02	\$1,685.07
17	6"	\$2,980.25	\$2,999.72	\$3,791.95
18				
19				
20	Gallonge Charge per 1,000 gallons	\$3.97	\$4.00	\$5.06

Revenue Schedule at Test Year Rates - Proof of Revenue  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Water [ ] Sewer [x]

Florida Public Service Commission  
 Schedule E-2  
 Page 1 of 1  
 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)
		Bills	Jan - Dec 2015	Jan - Dec 2015	Test Year Rates Effective	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates				
1	<b>Residential - Base Charge</b>													
2	All Meter Sizes		12,374		\$32.27	\$399,309	\$32.48	\$401,908	\$41.06	\$508,076				
3	Total Residential Service BFC		12,374			\$399,309		\$401,908		\$508,076				
4	<b>Consumption Charge (per 1,000 Gallons)</b>													
5	Gallorage Charge per 1,000 gallons													
6	20,000 gallon Maximum			110,241	\$3.31	\$364,898	\$3.33	\$367,103	\$4.21	\$464,115				
7	Total Residential Service Billable Cons.			110,241		\$364,898		\$367,103		\$464,115				
8	Total Residential Service		12,374	110,241		\$764,207		\$769,010		\$972,191				
9	Average Residential Bill					\$61.76		\$62.15		\$78.57				
10														
11	<b>Multi-Residential (Unmetered)</b>													
12	Flat Rate (bi-monthly)		11		\$63.43	\$698	\$63.84	\$702	\$80.70	\$888				
13	Total Multi-Residential (unmetered) Service BFC		11			698		702		888				
14	Average Residential Bill					\$63.43		\$11.07		\$13.91				
15														
16	<b>General Service - Base Charge</b>													
17	5/8" General Service				\$32.27	\$0	\$32.48	\$0	\$41.06	\$0				
18	1" General Service		920		\$82.78	\$76,158	\$83.32	\$76,654	\$105.32	\$96,894				
19	1.5" General Service				\$186.24	\$0	\$187.46	\$0	\$236.97	\$0				
20	2" General Service		211		\$331.09	\$69,860	\$333.25	\$70,316	\$421.26	\$88,886				
21	3" General Service		6		\$745.15	\$4,471	\$750.02	\$4,500	\$948.10	\$5,689				
22	4" General Service				\$1,324.37	\$0	\$1,333.02	\$0	\$1,685.07	\$0				
23	6" General Service		42		\$2,980.25	\$125,171	\$2,999.72	\$125,988	\$3,791.95	\$159,262				
24	Total General Service Base Facility Charges		1,179			\$275,659		\$277,459		\$350,731				
25														
26	<b>Gallorage Charge (per 1,000 Gallons)</b>			185,181	\$3.97	\$735,169	\$4.00	\$740,724	\$5.06	\$937,016				
27	Total General Service Consumption			185,181		735,169		740,724		937,016				
28	Total General Service		1,179	185,181		\$1,010,828		\$1,018,183		\$1,287,747				
29	Average General Service Bill					\$857.36		\$863.60		\$1,092.24				
30														
31	Other Miscellaneous Revenues					\$2,125		\$2,125		\$2,125				
32														
33	Total Other Revenues					\$2,125		\$2,125		\$2,125				
34														
35	Adjusted Test Year/ Annualized / Proposed Revenues					\$1,777,857		\$1,790,020		\$2,262,950				
36														
37	Total Per Books (*Required Revenue)							\$ 1,933,426	quired Revenues	\$2,262,812				
38	Adjustment to remove accrued revenues per B-3, B-4							(152,521)						
39	<b>Total Adjusted Books</b>							\$ 1,780,905						
40	Difference							\$ (9,115)	Difference	(\$1,986)				
41	Percentage							-0.47%		-0.09%				

Customer Monthly Billing Schedule  
 Company: Utilities, Inc. of Florida - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Water [x] or Sewer [x]

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

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

WATER Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January						-
2	February						-
3	March						-
4	April						-
5	May						-
6	June						-
7	July						-
8	August						-
9	September						-
10	October						-
11	November						-
12	December						-
13							
14	Total	-	-	-	-	-	-

WASTEWATER Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	-	-	-	-	-	-
2	February	2,062	1	196	-	-	2,259
3	March	-	-	-	-	-	-
4	April	2,062	2	196	-	-	2,260
5	May	-	-	-	-	-	-
6	June	2,062	2	196	-	-	2,260
7	July	-	-	-	-	-	-
8	August	2,062	2	197	-	-	2,261
9	September	-	-	-	-	-	-
10	October	2,063	2	197	-	-	2,262
11	November	-	-	-	-	-	-
12	December	2,063	2	197	-	-	2,262
13							
14	Total	12,374	11	1,179	-	-	13,564

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule E-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 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	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee			\$ 36.71	\$ 45.03
6	Late Payment Charge			\$ 8.84	N/A
7	NSF	*		*	N/A
8	* Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule E-5

Docket No.: 160101-WS

Page 1 of 1

#REF!

Interim  Final

Preparer: 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	\$ 21	\$ -	\$ -		\$ 2,104	\$ 2,125
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Plan Review Fees					
9	Inspection Fees					
10	Administrative Fees					
11	Total Other Charges					
12					1,350	
					750	
					4	
					<u>2,104</u>	
13	(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 - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 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				
2		not applicable		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				<u>0</u>



Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Schedule E-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim  Final

Historical  Projected

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

Line No.	(1) Size	(2) Type	(3) Quantity
1		not applicable	
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid County**

**Schedule E-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 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.**

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County  
Docket No.: 160101-WS  
Test Year Ended: December 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 - Mid County 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 - Mid County**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 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		(3) Sewer		(4) Present Charges	(5) Proposed Charges
		Present Charges	Proposed Charges	Present Charges	Proposed Charges		
1							
2	UIF - Mid County, 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 - Mid County**

**Schedule: E-11**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water  or Sewer**

**Historic  or Projected**

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

<b>Line No.</b>	<b>(1) For the Year Ended</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Other</b>	<b>(5) Total</b>
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1 UIF - Mid County 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 - Mid County**

**Schedule: E-12**

**Docket No.: 160101-WS**

**Page 1 of 1**

**Test Year Ended: December 31, 2015**

**Preparer: Jared Deason**

**Water [X] or Sewer [X]**

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

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**Line No**

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [X] or Sewer [X]

Schedule: E-13

Page 1 of 1

Preparer: Jared Deason

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

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

1 UIF - Mid County 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 - Mid County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Water [x] or Sewer [x]

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

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II



Engineering  
Schedules

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid-County (250-261)  
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)
	Mid-County	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	21.052				21.052	0.000
Feb-15	20.202				20.202	0.000
Mar-15	23.463				23.463	0.000
Apr-15	20.503				20.503	0.000
May-15	20.929				20.929	0.000
Jun-15	22.087				22.087	0.000
Jul-15	28.405				28.405	0.000
Aug-15	34.024				34.024	0.000
Sep-15	27.931				27.931	0.000
Oct-15	22.071				22.071	0.000
Nov-15	20.917				20.917	0.000
Dec-15	20.685				20.685	0.000
<b>Total</b>	<b>282.269</b>				<b>282.269</b>	<b>0.000</b>

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid-County (250-261)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

	<u>MONTH</u>	<u>GPD</u>
<b>1. Permitted Plant Capacity (AADF)</b>		<b>900,000</b>
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		<b>773,340</b>
<b>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.</b>		

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County (250-261)  
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>773,340</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>52,368</u>
4	(E)	Permitted capacity		<u>900,000</u>
5	(F)	Used and useful percentage		<u>91.75%</u>
6		See Note	Use	<u>100.00%</u>
7	(G)	Non-used and useful percentage		<u>8.25%</u>
8		See Note	Use	<u>0.00%</u>

**Note: Used & Useful Evaluation**

In Docket No. 030446, the Commission found the WWTP to be 92% used and useful based on actual flows and growth for the TY 2002. In the cases that followed, Docket Nos. 060254 and 080250, the flows were reduced substantially even though there was growth. This was due to the efforts of the utility to replace poorly maintained mains and manholes in the many mobile homes that make up the service area. As the service was approaching build out, the utility requested the plant be found to be 100% U&U. The Commission opted for the 92% U&U found in the previous case, in recognition that there was still some redevelopment going on. The Utility contends that the limits of redevelopment appear to have been reached as evident in the stability of the meter equivalent growth in Schedule F-10 and the plant should now be found to be 100% used and useful.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid-County (250-261)  
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	84,087	15,926	63,702	
3		10	5,010	0,949	4,744	
4	<b>Total</b>		<b>89,097</b>	<b>16.874</b>	<b>68,447</b>	<b>24,983,006</b>
5	<b>Estimated Inflow @ 10% of gallons sold (L.10)</b>					<b>31,599,800</b>
6	<b>Allowable I&amp;I</b>					<b>56,582,806</b>

**B. Actual Inflow & Infiltration (I&I)**

7 **Wastewater treated** **282,269,000**

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	130,810,000	80%	104,648,000
9	All Other	185,188,000	90%	166,669,200
10	<b>Estimated flows returned</b>	<b>315,998,000</b>		<b>271,317,200</b>

11 **Estimated I&I (treated less returned) [L.7-L.10]** **10,951,800**  
 12 **Actual I&I less allowable [L.11-L.6]** **-45,631,006**  
 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 Florida - Mid-County (250-261)  
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.**

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

**This is a wastewater-only system.**

**Wastewater Collection System**

**The service area consists of many subdivisions as well as master metered areas. In general, the collection systems are built by the various developers and contributed to the utility. Only master feeders and lift stations that serve the system as a whole are built by the utility. There are still some pockets of undeveloped land, although they are now limited, and additional collection mains must be added before new customers can added. The collection system should be considered 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Mid-County (250-261)**  
**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.**

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

**Wastewater Treatment & Related Facilities**

$$PN = EG \times PT \times U$$

**where:**

<b>EG =</b>	<b>Equivalent annual growth in ERCs (see F-10)</b>	<b>27 ERC/yr</b>
<b>PT =</b>	<b>Post test year period per statute</b>	<b>5 yrs</b>
<b>U =</b>	<b>Unit of measure utilized in U&amp;U calculations</b>	<b>386 gpd/ERC, AADF *</b>
<b>PN =</b>	<b>Property needed expressed in U units</b>	<b>52,368 gpd</b>

**\* Based on 2015 AADF divided by TY equivalent ERCs from Schedule F-10**

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Mid-County (250-261)  
 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) Year	(2) Meter Equivalent ERCs			(5) SFR Gallons Sold Note A	(6) Gallons/SFR (5)/(4) Note A	(7) Total Gallons Sold Note A	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning Note A	Ending Note A	Average Note A					
1	2011	1,908	1,909	1,909	N/A	N/A	N/A	1,909	
2	2012	1,909	1,991	1,950	N/A	N/A	N/A	1,950	2.17%
3	2013	1,991	2,001	1,996	N/A	N/A	N/A	1,996	2.36%
4	2014	2,001	2,001	2,001	N/A	N/A	N/A	2,001	0.25%
5	2015	2,001	2,001	2,001	N/A	N/A	N/A	2,001	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>1.20%</u>

TY per MFR Schedule E 2, See Note B:

	Bills					
Actual TY	2062	2063	2,063	130810	63,423	315998

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

	X	Y
Constant:	1900.5	1,909
X Coefficient:	23.6	1,950
R^2:	0.822469654	1,996
		2,001
		2,001
	10	2137

Five year growth 136 Ercs  
 Annual average growth 27.10 Ercs

NOTE A:

Billing information for this system must be obtained from the Pinellas County water utility. The county has indicated they do not keep historical consumption information, therefore the information needed to complete this schedule is not available. Mid-County has utilized the number of meter equivalents for the water meters as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of growth.

NOTE B:

TY per MFR Schedule E 2:

Actual TY	SFRs			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold
	Beginning	Ending	Average			
	2100	2100	2100	130810	62,290	315998

Although historical information was not available, information for the test year was, and was used in developing MFR Schedule E 2 and is used in analyzing I&I in Schedule F 6, page 2.



Interim Rate  
Schedules