

CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Tierra Verde  
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 - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

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

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

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	\$ 4,599,437	\$ 38,670 (A)	\$ 4,638,107	A-3, A-6
2					
3	Utility Land & Land Rights	727	- (A)	727	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	18	(18) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(3,329,766)	71,319 (D)	(3,258,447)	A-3, A-10
10					
11	Less: CIAC	(1,821,202)	(E)	(1,821,202)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,566,010	(E)	1,566,010	A-3, A-14
14					
15	Acquisition Adjustments	351,207	(351,207) (F)	-	A-18
16					
17	Accum. Amort. of Acq. Adjustments	(81,247)	81,247 (F)	-	A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	(29,775) (G)	(29,775)	A-3, A-17
22					
23	Total Rate Base	\$ 1,285,184	\$ (189,763)	\$ 1,095,420	

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	361.2 Collection System - Gravity (replacement)		47,300
4	390.7 GIS system - allocated portion		20,548
5	391.7 Vehicle major upgrade - allocated portion		1,313
6	391.7 Vehicle Replacement Program - allocated portion		19,934
7	Total Pro Forma Plant Additions	\$	89,095
8	(2) Plant retired during the test year related to Pro Forma		
9	361.2 Collection System - Gravity (replacement) - Phase 2 401 8 Ave		(35,475)
10	391.7 Vehicle Replacement Program - allocated portion		(14,951)
11	Total Pro Forma Plant Retirements		(50,426)
12			
13	<b>Total Adjustments to Utility Plant in Service</b>	\$	<b>38,670</b>
14			
15	<b>(B) Non-Used &amp; Useful Plant</b>		
16			
17	<b>(C) Construction Work in Progress</b>		
18	To remove from rate base average construction work in progress	\$	(18)
19			
20	<b>(D) Accumulated Depreciation</b>		
21	(1) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$	(25,394)
22			
23	(2) Annualize Accum Depr for plant additions during TY		
24	361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)	\$	138
25			
26	(3) Additions related to Pro Forma		
27	361.2 Collection System - Gravity (replacement)		526
28	390.7 GIS system - allocated portion		1,712
29	391.7 Vehicle major upgrade / purchase - allocated portion		131
30	391.7 Vehicle Replacement Program - allocated portion		1,993
31	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$	4,362
32			
33	(4) Plant retired during the test year related to Pro Forma		
34	361.2 Collection System - Gravity (replacement)	\$	(35,475)
35	391.7 Vehicle Replacement Program - allocated portion		(14,951)
36	Total Adjustments Accumulated Depreciation- Pro Forma Retirements		(50,426)
37			
38	<b>Adjustments to Test Year Accumulated Depreciation</b>	\$	<b>(71,319)</b>
39			
40	<b>(E) Contribution in Aid of Construction</b>		
41			
42	<b>(F) To remove Acquisition Adjustment</b>	\$	<b>(351,207)</b>
43			
44	<b>(F) To remove Accumulated Amortization of Acquisition Adjustment</b>	\$	<b>81,247</b>
45			
46	<b>(G) Working Capital per Schedule A-17, limited to \$0</b>		
47	Balance sheet method (limited to \$0) Schedule A-17	\$	(29,775)

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established, 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	12/31/07 Balance per Books <sup>(1)</sup>		3,923,963
2	Additions		449,207
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		4,373,170
6	Additions		73,734
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		4,446,904
10	Additions		38,164
11	Retirements		(5,262)
12	Adjustments (rounding)		
13	12/31/10 Balance per Books		4,479,806
14	Additions		21,848
15	Retirements		(593)
16	Adjustments		
17	12/31/11 Balance per Books		4,501,061
18	Additions		15,005
19	Retirements		(6,297)
20	Adjustments		
21	12/31/12 Balance per Books		4,509,769
22	Additions		27,249
23	Retirements		(594)
24	Adjustments		
25	12/31/13 Balance per Books <sup>(2)</sup>		4,536,424
26	Additions		32,890
27	Retirements		(3,767)
28	Adjustments		
29	12/31/14 Balance per Books		4,565,547
30	Additions		89,595
31	Retirements		(44,816)
32	Adjustments		
33	12/31/15 Balance per Books		4,610,326
34			
35			
36			
37	(1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU		
38	(2) 2014 Annual Report starting balance and additions incorrect. Shown here per books.		

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

Florida Public Service Commission

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

Schedule: A-6  
 Page 1 of 2  
 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(2) 13 Month Average Balance	(3) Adjustments A-3	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		
3	352.1 Franchises	3,495	3,494	3,495		3,495		
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	264,108	264,108	264,108		264,108		
10	361.2 Collection Sewers - Gravity	1,225,665	1,255,315	1,250,348	11,825	1,262,173		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	2,510	193		193		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	912,665	918,486	916,546		916,546		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	69,529	71,070	70,833		70,833		
21	389.3 Other Plant & Misc. Equipment	-	162	124		124		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	-	-	-		-		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	20,273	24,714	23,689		23,689		
27	381.4 Plant Sewers	-	-	-		-		
28	382.4 Outfall Sewer Lines	-	-	-		-		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.6 Structure & Improvements	-	-	-		-		
33	371.6 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	886	886	886		886		
35	374.6 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	3,405	3,405	3,405		3,405		
37	380.6 Treat/Disp Equip RCL WTP	-	-	-		-		
38	389.6 Other Plant & Misc Equipment	23,660	23,660	23,660		23,660		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
41	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	737	718	727		727		
43	354.7 Structures & Improvements	1,630,138	1,629,923	1,629,851		1,629,851		
44	390.7 Office Furniture & Equipment	266,909	265,265	265,636	20,548	286,184		
45	391.7 Transportation Equipment	94,936	97,646	97,621	6,297	103,918		
46	392.7 Stores Equipment	-	-	-		-		
47	393.7 Tools, Shop & Garage Equipment	7,718	7,609	7,656		7,656		
48	394.7 Laboratory Equipment	-	-	-		-		
49	395.7 Power Operated Equipment	-	-	-		-		
50	396.7 Communication Equipment	3,304	3,236	3,267		3,267		
51	397.7 Miscellaneous Equipment	3,210	3,210	3,210		3,210		
52	398.7 Other Plant - Allocations	34,909	34,909	34,909		34,909		
53	Total	\$ 4,565,547	\$ 4,610,326	\$ 4,600,164	\$ 38,670	\$ 4,638,834		\$ -



Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 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-6  
 Page 2 of 2  
 Preparer: Deborah Swain

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	352.1 Franchises	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,495	3,494	3,494	3,494	3,494	3,494	3,495
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	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108	264,108
10	361.2 Collection Sewers - Gravity	1,225,665	1,226,109	1,251,178	1,254,974	1,254,974	1,255,064	1,255,154	1,255,154	1,255,154	1,255,154	1,255,315	1,255,315	1,255,315	1,255,315	1,250,348
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	2,510	193
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	912,665	912,665	914,306	916,138	916,138	916,138	916,138	918,486	918,486	918,486	918,486	918,486	918,486	918,486	916,546
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	69,529	69,529	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	71,070	70,833
21	389.3 Other Plant & Misc. Equipment	-	-	-	162	162	162	162	162	162	162	162	162	162	162	124
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	20,273	20,273	20,273	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	24,714	23,689
27	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.6 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.6 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	886	886	886	886	886	886	886	886	886	886	886	886	886	886	886
35	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405
37	380.6 Treat/Disp Equip RCL WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	389.6 Other Plant & Misc Equipment	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660	23,660
39	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	GENERAL PLANT															
42	353.7 Land & Land Rights	737	736	729	728	730	729	729	728	727	720	720	719	718	718	727
43	354.7 Structures & Improvements	1,630,138	1,630,101	1,629,822	1,629,749	1,629,789	1,629,714	1,629,793	1,629,950	1,629,893	1,629,694	1,629,674	1,629,820	1,629,923	1,629,923	1,629,851
44	390.7 Office Furniture & Equipment	266,909	266,637	264,440	264,327	265,178	265,070	266,232	266,552	267,172	265,291	265,254	264,941	265,265	265,265	265,636
45	391.7 Transportation Equipment	94,936	94,862	94,715	100,734	99,744	99,589	99,774	97,013	96,692	97,864	97,819	97,689	97,646	97,646	97,621
46	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	393.7 Tools, Shop & Garage Equipment	7,718	7,712	7,700	7,672	7,666	7,655	7,649	7,645	7,635	7,627	7,623	7,612	7,609	7,609	7,656
48	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	396.7 Communication Equipment	3,304	3,303	3,275	3,270	3,278	3,275	3,275	3,271	3,268	3,242	3,242	3,238	3,236	3,236	3,267
51	397.7 Miscellaneous Equipment	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210
52	398.7 Other Plant - Allocations	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909	34,909
53	Total	\$ 4,565,547	\$ 4,565,599	\$ 4,591,180	\$ 4,607,209	\$ 4,607,114	\$ 4,606,851	\$ 4,608,361	\$ 4,608,417	\$ 4,608,644	\$ 4,607,696	\$ 4,607,750	\$ 4,607,438	\$ 4,610,326	\$ 4,610,326	\$ 4,600,164

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

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

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

Line 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

Supporting Schedules: A-6, A-10  
 Recap Schedules: A-2



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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015**

**Schedule: A-8  
Page 1 of 1  
Preparer: Deborah Swain**

**Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established, 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	12/31/07 Balance per Books		2,230,040
2	Additions		193,876
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		2,423,916
6	Additions in Annual Report shown net of COA		82,008
7	Retirements		
8	Adjustments		
9	12/31/09 Balance per Books		2,505,924
10	Additions		164,201
11	Retirements		(5,262)
12	Adjustments (rounding)		
13	12/31/10 Balance per Books		2,664,863
14	Additions		151,857
15	Retirements		(593)
16	Adjustments		
17	12/31/11 Balance per Books		2,816,127
18	Additions		157,127
19	Retirements		(6,297)
20	Adjustments (rounding)		(1)
21	12/31/12 Balance per Books		2,966,956
22	Additions		149,632
23	Retirements		(594)
24	Adjustments		
25	12/31/13 Balance per Books		3,115,994
26	Additions		154,408
27	Retirements		(3,767)
28	Adjustments (rounding)		
29	12/31/14 Balance per Books		3,266,635
30	Additions		170,193
31	Retirements		11,878
32	Adjustments		(44,816)
33	12/31/15 Balance per Books		3,403,890
34			
35			
36	* Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU		

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 A-3	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	\$ (1,532)	\$ (1,532)	\$ (1,532)		\$ (1,532)		
3	352.1 Franchises	3,584	3,671	3,627		3,627		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	1,229,771	1,229,771	1,229,771		1,229,771		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	150,073	158,877	154,475		154,475		
10	361.2 Collection Sewers - Gravity	725,534	737,326	726,045	(34,811)	691,234		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	6	-		-		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	447,059	481,405	463,503		463,503		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	11,170	15,119	13,141		13,141		
21	389.3 Other Plant & Misc. Equipment	-	-	-		-		
22	<b>TREATMENT AND DISPOSAL PLANT</b>							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	-	-	-		-		
25	355.4 Power Gen Equipment	-	-	-		-		
26	371.4 Pumping Equipment	-	-	-		-		
27	380.4 Treatment & Disposal Equipment	7,616	8,947	8,266		8,266		
28	381.4 Plant Sewers	-	-	-		-		
29	382.4 Outfall Sewer Lines	-	-	-		-		
30	389.4 Other Plant & Misc. Equipment	-	-	-		-		
31	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
32	354.3 Structure & Improvements	-	-	-		-		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	292	341	316		316		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Dist	7,104	8,498	7,801		7,801		
37	380.6 Treat/Disp Equip RCL WTP	-	-	-		-		
38	389.5 Other Plant & Misc Equipment	-	-	-		-		
39	366.6 Reuse Services	-	-	-		-		
40	367.6 Reuse Mtr Installations	-	-	-		-		
41	<b>GENERAL PLANT</b>							
42	353.7 Land & Land Rights	-	-	-		-		
43	354.7 Structures & Improvements	380,473	430,493	405,462		405,462		
44	390.7 Office Furniture & Equipment	217,730	241,873	229,601	(23,682)	205,919		
45	391.7 Transportation Equipment	76,343	76,837	77,465	(12,827)	64,639		
46	393.7 Tools, Shop & Garage Equipment	8,115	8,466	8,282		8,282		
47	394.7 Laboratory Equipment	-	-	-		-		
48	395.7 Power Operated Equipment	-	-	-		-		
49	396.7 Communication Equipment	2,048	2,324	2,181		2,181		
50	397.7 Miscellaneous Equipment	1,255	1,469	1,362		1,362		
51	348.7 Other Plant - Allocations	-	-	-		-		
52	Total	\$ 3,266,635	\$ 3,403,890	\$ 3,329,766	\$ (71,319)	\$ 3,258,447		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

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 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
<b>1 INTANGIBLE PLANT</b>															
2 351.1 Organization	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)	\$ (1,532)
3 352.1 Franchises	3,584	3,591	3,598	3,605	3,613	3,620	3,627	3,635	3,642	3,649	3,656	3,664	3,671	3,627	
4 389.1 Other Plant & Misc. Equipment															
<b>5 COLLECTION PLANT</b>															
6 353.2 Land & Land Rights															
7 354.2 Structures & Improvements	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	1,229,771	
8 355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 360.2 Collection Sewers - Force	150,073	150,807	151,541	152,274	153,008	153,741	154,475	155,209	155,942	156,676	157,410	158,143	158,877	154,475	
10 361.2 Collection Sewers - Gravity	725,534	727,801	716,407	716,445	718,764	721,084	723,404	725,725	728,045	730,365	732,685	735,005	737,326	726,045	
11 362.2 Special Collecting Structures															
12 363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
13 364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 365.2 Flow Measuring Installations															
15 389.2 Other Plant & Misc. Equipment															
<b>16 SYSTEM PUMPING PLANT</b>															
17 353.3 Land & Land Rights															
18 354.3 Structures & Improvements	447,059	450,101	452,017	453,882	456,936	459,989	463,043	466,097	469,159	472,220	475,282	478,344	481,405	463,503	
19 370.3 Receiving Wells															
20 371.3 Pumping Equipment	11,170	11,492	11,821	12,151	12,481	12,810	13,140	13,470	13,800	14,130	14,459	14,789	15,119	13,141	
21 389.3 Other Plant & Misc. Equipment															
<b>22 TREATMENT AND DISPOSAL PLANT</b>															
23 353.4 Land & Land Rights															
24 354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 355.4 Power Gen Equipment															
26 371.4 Pumping Equipment															
27 380.4 Treatment & Disposal Equipment	7,616	7,709	7,803	7,918	8,032	8,147	8,261	8,375	8,490	8,604	8,719	8,833	8,947	8,266	
28 381.4 Plant Sewers															
29 382.4 Outfall Sewer Lines															
30 389.4 Other Plant & Misc. Equipment															
<b>31 RECLAIMED WATER DISTRIBUTION PLANT</b>															
32 354.3 Structure & Improvements															
33 371.5 Pumping Equipment WTP															
34 371.6 Pumping Equipment Dist	292	296	300	304	308	312	316	320	325	329	333	337	341	316	
35 374.6 Reuse Distribution Reservoirs															
36 375.6 Reuse Transmission & Distribution	7,104	7,220	7,336	7,452	7,569	7,685	7,801	7,917	8,033	8,149	8,265	8,382	8,498	7,801	
37 380.6 Treat/Disp Equip RCL WTP															
38 389.5 Other Plant & Misc Equipment															
39 366.6 Reuse Services															
40 367.6 Reuse Mtr Installations															
<b>41 GENERAL PLANT</b>															
42 353.7 Land & Land Rights															
43 354.7 Structures & Improvements	380,473	384,666	388,737	392,881	397,111	401,286	405,485	409,670	413,844	417,930	422,128	426,302	430,493	405,462	
44 390.7 Office Furniture & Equipment	217,730	220,017	220,405	222,387	225,614	227,765	230,065	232,270	234,498	235,031	237,481	239,677	241,873	229,601	
45 391.7 Transportation Equipment	76,343	77,324	77,737	81,049	80,719	81,249	81,837	82,425	83,013	83,601	84,189	84,777	85,365	82,465	
46 393.7 Tools, Shop & Garage Equipment	8,115	8,148	8,174	8,183	8,216	8,243	8,276	8,311	8,338	8,369	8,404	8,431	8,466	8,282	
47 394.7 Laboratory Equipment															
48 395.7 Power Operated Equipment															
49 396.7 Communication Equipment	2,048	2,070	2,079	2,099	2,130	2,156	2,183	2,209	2,234	2,247	2,274	2,299	2,324	2,181	
50 397.7 Miscellaneous Equipment	1,255	1,273	1,290	1,308	1,326	1,344	1,362	1,380	1,397	1,415	1,433	1,451	1,469	1,362	
51 348.7 Other Plant - Allocations															
52 Total	\$ 3,266,635	\$ 3,280,754	\$ 3,277,485	\$ 3,290,178	\$ 3,304,066	\$ 3,317,671	\$ 3,331,515	\$ 3,336,371	\$ 3,350,083	\$ 3,362,106	\$ 3,376,250	\$ 3,389,959	\$ 3,403,890	\$ 3,329,766	



Schedule of Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established, 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	12/31/07 Balance per Books <sup>(1)</sup>		1,688,812
2	Additions		50,865
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		1,739,677
6	Additions		
7	Adjustments - COA per PSC -09-0372-PAA-SU		51,314
8	Retirements		
9	Adjustments (rounding)		1
10	12/31/09 Balance per Books		1,790,992
11	Additions		4,367
12	Retirements		
13	Adjustments (rounding)		
14	12/31/10 Balance per Books		1,795,359
15	Additions		1,395
16	Retirements		
17	Adjustments		
18	12/31/11 Balance per Books		1,796,754
19	Additions		465
20	Retirements		
21	Adjustments		
22	12/31/12 Balance per Books		1,797,219
23	Additions		465
24	Retirements		
25	Adjustments		
26	12/31/13 Balance per Books		1,797,684
27	Additions		15,407
28	Retirements		
29	Adjustments		
30	12/31/14 Balance per Books <sup>(2)</sup>		1,813,091
31	Additions		14,871
32	Retirements		
33	Adjustments (rounding)		
34	12/31/15 Balance per Books		1,827,962
35			
36			
37	(1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU		

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

Florida Public Service Commission

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

Schedule: A-12  
 Page 1 of 2  
 Preparer: Deborah Swain

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

Line No.	(1) Description	(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	Contributed Lines/Mains	-		-		-
6						
7	Meters & Meter Installation Fees	-		-		-
8						
9	Contributed Property	-		-		-
10						
11	Other - Tap Fees	-		-		-
12						
13	Total	\$ -	\$ -	\$ -		
14						
15	<b>WASTEWATER</b>					
16						
17	Plant Capacity Fees	\$ 16,984		\$ 16,984		-
18						
19	Contributed Lines/Mains	1,008,103		1,008,103		-
20						
21	Contributed Property	781,959		781,959		-
22						
23	Other - Tap Fees	14,156		14,156		-
24						
25						
26	Total	\$ 1,821,202	\$ -	\$ 1,821,202		

Recap Schedules: 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 - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: A-12  
 Page 2 of 2  
 Preparer: Deborah Swain

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

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	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14															
15															
16	<b>WASTEWATER</b>														
17															
18	Plant Capacity Fees	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	\$ 16,984	16,984
19															
20	Contributed Lines/Mains	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103	1,008,103
21															
22	Contributed Property	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959	781,959
23															
24	Other - Tap Fees	6,045	6,045	6,045	7,287	7,758	8,208	19,974	19,974	20,444	20,445	20,445	20,445	20,916	14,156
25															
26															
27	<b>Total</b>	<b>\$ 1,813,090</b>	<b>\$ 1,813,090</b>	<b>\$ 1,813,090</b>	<b>\$ 1,814,332</b>	<b>\$ 1,814,804</b>	<b>\$ 1,815,254</b>	<b>\$ 1,827,020</b>	<b>\$ 1,827,020</b>	<b>\$ 1,827,490</b>	<b>\$ 1,827,491</b>	<b>\$ 1,827,491</b>	<b>\$ 1,827,491</b>	<b>\$ 1,827,962</b>	<b>\$ 1,821,202</b>

Recap Schedules: A-2, A-11



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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established, 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/07 Balance per Books <sup>(1)</sup>		1,298,703
2	Additions		44,606
3	Retirements		
4	Adjustments		
5	12/31/08 Balance per Books		1,343,309
6	Additions in Annual Report shown net of COA, below <sup>(1)</sup>		56,360
7	Retirements		
8	Adjustment to correct Annual Report error <sup>(1)</sup>		3,163
9	Adjustments - COA per PSC -09-0372-PAA-SU		(107,686)
10	12/31/09 Balance per Books		1,295,146
11	Additions		50,773
12	Retirements		
13	Adjustments (rounding)		(1)
14	12/31/10 Balance per Books		1,345,918
15	Additions		50,758
16	Retirements		
17	Adjustments (rounding)		(1)
18	12/31/11 Balance per Books		1,396,675
19	Additions		50,791
20	Retirements		
21	Adjustments		
22	12/31/12 Balance per Books		1,447,466
23	Additions (see Annual Report correction, below) <sup>(2)</sup>		49,169
24	Retirements		
25	Adjustment to correct Annual Report error <sup>(2)</sup>		(5,174)
26	12/31/13 Balance per Books		1,491,461
27	Additions		49,684
28	Retirements		
29	Adjustments		
30	12/31/14 Balance per Books		1,541,145
31	Additions		49,808
32	Retirements		
33	Adjustments		
34	12/31/15 Balance per Books	-	1,590,953

(1) Rate base was last established for historical year 2007 in PSC Order No. 09-0372-PAA-SU

(2) 2012 Annual Report additions incorrect.

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

Florida Public Service Commission

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

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

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

Line 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	Contributed Lines/Mains	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	-	-	-		-		
12								
13								
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
15								
16	<b>WASTEWATER</b>							
17								
18	Plant Capacity Fees	\$ 714	1,138	926		926		
19								
20	Contributed Lines/Mains	980,104	1,005,257	992,680		992,680		
21								
22	Contributed Property	560,782	584,642	572,712		572,712		
23								
24	Other - Tap Fees	(455)	(84)	(308)		(308)		
25								
26								
27	Total	\$ 1,541,145	\$ 1,590,953	\$ 1,566,010	\$ -	\$ 1,566,010		

Recap Schedules: A-2, A-13

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

Florida Public Service Commission

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

Schedule: A-14  
 Page 2 of 2  
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Contributed Lines/Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16															
17															
18	Plant Capacity Fees	\$ 714	\$ 749	\$ 785	\$ 820	\$ 855	\$ 891	\$ 926	\$ 961	\$ 997	\$ 1,032	\$ 1,068	\$ 1,103	\$ 1,138	926
19															
20	Contributed Lines/Mains	980,104	982,200	984,296	986,392	988,488	990,584	992,680	994,777	996,873	998,969	1,001,065	1,003,161	1,005,257	992,680
21															
22	Contributed Property	560,782	562,771	564,759	566,747	568,736	570,724	572,712	574,700	576,689	578,677	580,665	582,653	584,642	572,712
23															
24	Other - Tap Fees	(455)	(442)	(430)	(414)	(398)	(381)	(340)	(298)	(255)	(213)	(170)	(128)	(84)	(308)
25															
26															
27	Total	\$ 1,541,145	\$ 1,545,277	\$ 1,549,410	\$ 1,553,545	\$ 1,557,681	\$ 1,561,818	\$ 1,565,979	\$ 1,570,140	\$ 1,574,303	\$ 1,578,465	\$ 1,582,628	\$ 1,586,790	\$ 1,590,953	\$ 1,566,010

Recap Schedules: A-2, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015

Schedule: A-15  
Page 1 of 1  
Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Approved Rate
1	Per Order PSC-04-0262-PAA-WS	9.03%

Schedule of Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedule: 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		56,649
5	Materials & Supplies		-
6	Misc. Current & Accrued Assets		-
7	Deferred Tax Debits		-
8	Current & Accrued Liabilities(13 Month Average)		
9	Accounts Payable	\$	(41,777)
10	Accrued Taxes		(44,647)
11	Accrued Interest		-
12	Misc. Current & Accrued Liabilities		-
13			
14	Working Capital (Balance Sheet Method)	\$	<u>(29,775)</u>
15			
16			
17			
18	<u>Interim Rates</u>		
19	Current & Accrued Assets (13 Month Average)		
20	Cash	\$	-
21	Accounts Rec less Accum. Provision for Uncoll Accts		56,649
22	Materials & Supplies		-
23	Misc. Current & Accrued Assets		-
24	Deferred Tax Debits		-
25	Current & Accrued Liabilities(13 Month Average)		
26	Accounts Payable	\$	(41,777)
27	Accrued Taxes		(44,647)
28	Accrued Interest		0
29	Misc. Current & Accrued Liabilities		0
30			
31	Working Capital (Balance Sheet Method)	\$	<u>(29,775)</u>



Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18  
 Page 1 of 2  
 Preparer: Deborah Swain

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 4,565,547		\$ 4,565,547	\$ 4,610,326	\$ 4,600,164		\$ 4,600,164
2	Construction Work in Progress	24		24	10	18		18
3	Utility Acquisition Adjustment	351,207		351,207	351,207	351,207		351,207
4	GROSS UTILITY PLANT	4,916,778		4,916,778	4,961,544	4,951,389		4,951,389
5	Less: Accumulated Depreciation	(3,266,635)		(3,266,635)	(3,403,890)	(3,329,766)		(3,329,766)
6	Less: Accum Amortization Acquis Adj	(81,247)		(81,247)	(81,247)	(81,247)		(81,247)
7	NET UTILITY PLANT	1,568,896		1,568,896	1,476,406	1,540,376		1,540,376
8								
9	Cash	-		-	-	-		-
10	Accounts Rec'b - trade	73,256		73,256	94,498	56,649		56,649
11	Notes Receivable	-		-	-	-		-
12	Accts. Rec'b - Assoc. Cos.	1,123,300		1,123,300	1,168,948	1,157,196		1,157,196
13	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
14	Accts. Rec'b - Other	-		-	-	-		-
15	Accrued Interest Rec'b	-		-	-	-		-
16	Allowance for Bad Debts	(1)		(1)	-	-		-
17	Materials & Supplies	-		-	-	-		-
18	Miscellaneous Current & Accrued Assets	-		-	-	-		-
19								
20	TOTAL CURRENT ASSETS	1,196,555		1,196,555	1,263,447	1,213,845		1,213,845
21								
22	Notes Receivable	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	4,334		4,334	4,334	4,334		4,334
27	Other Miscellaneous Deferred Debits	-		-	-	-		-
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	4,334		4,334	4,334	4,334		4,334
30								
31	TOTAL ASSETS	\$ 2,769,785		\$ 2,769,785	\$ 2,744,186	\$ 2,758,555		\$ 2,758,555

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 4,565,547	\$ 4,565,599	\$ 4,591,180	\$ 4,607,209	\$ 4,607,114	\$ 4,606,851	\$ 4,608,361	\$ 4,608,417	\$ 4,608,644	\$ 4,607,696	\$ 4,607,750	\$ 4,607,438	\$ 4,610,326	4,600,164
2	Construction Work in Progress	24	24	24	39	39	10	10	10	10	10	10	10	10	18
3	Utility Acquisition Adjustment	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207	351,207
4															
5	GROSS UTILITY PLANT	4,916,778	4,916,830	4,942,411	4,958,456	4,958,361	4,958,069	4,959,579	4,959,635	4,959,862	4,958,914	4,958,968	4,958,655	4,961,544	4,951,389
6	Less: Accumulated Depreciation	(3,266,635)	(3,280,754)	(3,277,485)	(3,290,178)	(3,304,066)	(3,317,671)	(3,331,515)	(3,336,371)	(3,350,083)	(3,362,106)	(3,376,250)	(3,389,959)	(3,403,890)	(3,329,766)
7	Less: Accum Amortization Acquis Adj	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)	(81,247)
8	NET UTILITY PLANT	1,568,896	1,554,829	1,583,679	1,587,030	1,573,047	1,559,151	1,546,816	1,542,017	1,528,532	1,515,561	1,501,471	1,487,449	1,476,406	1,540,376
9															
10	Cash														
11	Accounts Rec'b - trade	73,256	17,222	95,989	23,552	94,716	21,685	83,020	20,511	77,060	35,260	60,675	38,989	94,498	56,649
12	Notes Receivable														
13	Accts. Rec'b - Assoc. Cos.	1,123,300	1,178,601	1,086,857	1,144,394	1,085,968	1,178,714	1,137,925	1,192,238	1,152,134	1,193,158	1,184,916	1,216,403	1,168,948	1,157,196
14	Notes Rec'b - Assoc. Cos.														
15	Accts. Rec'b - Other														
16	Accrued Interest Rec'b														
17	Allowance for Bad Debts	(1)	-	-	(2)	-	-	-	-	(1)	-	-	-	-	-
18	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	TOTAL CURRENT ASSETS	1,196,555	1,195,824	1,182,846	1,167,944	1,180,684	1,200,399	1,220,945	1,212,748	1,229,193	1,228,418	1,245,591	1,255,392	1,263,447	1,213,845
22															
23	Net Nonutility Property														
24	Unamortized Debt Discount & Exp.														
25	Prelim. Survey & Investigation Charges														
26	Clearing Accounts														
27	Deferred Rate Case Expense	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
28	Other Miscellaneous Deferred Debits														
29	Accum. Deferred Income Taxes														
30	TOTAL OTHER ASSETS	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334	4,334
31															
32	TOTAL ASSETS	\$ 2,769,785	\$ 2,754,986	\$ 2,770,859	\$ 2,759,308	\$ 2,758,065	\$ 2,763,884	\$ 2,772,095	\$ 2,759,099	\$ 2,762,059	\$ 2,748,313	\$ 2,751,397	\$ 2,747,174	\$ 2,744,186	\$ 2,758,555

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000		\$ 1,000	\$ 1,000		\$ 2,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	1,845,562		1,845,562	1,845,562		3,691,124	1,845,562		1,845,562
4	Retained Earnings	322,198	49,877	372,075	334,781	50,780	706,856	334,451	49,947 (1)	384,398
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,168,760	49,877	2,218,637	2,181,343	50,780	4,399,979	2,181,013	49,947	2,230,960
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	(479,868)		(479,868)	(479,868)		(959,736)	(479,868)		(479,868)
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(479,868)		(479,868)	(479,868)		(959,736)	(479,868)		(479,868)
15										
16	Accounts Payable	39,658		39,658	38,833		78,492	41,777		41,777
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	541,928		541,928	541,928		1,083,856	541,928		541,928
19	Customer Deposits	-		-	-		-	-		-
20	Accrued Taxes	53,214		53,214	53,919		107,133	44,647		44,647
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	-		-	-		-	-		-
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	634,800		634,800	634,680		1,269,481	628,352		628,352
27										
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	-		-	-		-	-		-
31	Operating Reserves	-		-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-		-	-		-	-		-
34										
35	Contributions in Aid of Construction	1,813,090		1,813,090	1,827,962		3,641,052	1,821,202		1,821,202
36	Less: Accum. Amortization of CIAC	(1,541,145)		(1,541,145)	(1,590,953)		(3,132,098)	(1,566,010)		(1,566,010)
37										
38	Accumulated Deferred Income Taxes	174,148	(49,877)	124,271	171,023	(50,780)	295,294	173,866	(49,947) (1)	123,919
39										
40	Total Equity Capital and Liabilities	\$ 2,769,785	\$ -	\$ 2,769,785	\$ 2,744,186	\$ -	\$ 5,513,972	\$ 2,758,555	\$ -	\$ 2,758,555
41										
42	Note:									
43	(1) To removed certain deferred taxes									
44	ADIT - NOLs									

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(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	<b>EQUITY CAPITAL &amp; LIABILITIES</b>														
1	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2															
3	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562	1,845,562
4	322,198	330,564	344,924	323,867	334,784	338,548	335,059	345,855	340,420	328,223	335,624	333,016	334,781	334,451	
5															
6															
7	<b>2,168,760</b>	<b>2,177,126</b>	<b>2,191,486</b>	<b>2,170,429</b>	<b>2,181,345</b>	<b>2,185,110</b>	<b>2,181,621</b>	<b>2,192,416</b>	<b>2,186,982</b>	<b>2,174,785</b>	<b>2,182,186</b>	<b>2,179,578</b>	<b>2,181,343</b>	<b>2,181,013</b>	
8															
9	<b>Bonds</b>														
10															
11	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	(479,868)	
12															
13															
14	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	<b>(479,868)</b>	
15															
16	39,658	38,998	41,241	49,904	37,652	39,798	40,143	39,163	47,504	46,404	42,500	41,304	38,833	41,777	
17															
18	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	541,928	
19															
20	53,214	34,841	38,281	42,024	45,771	49,370	53,121	34,476	38,226	41,972	45,722	49,471	53,919	44,647	
21															
22															
23															
24															
25															
26	<b>634,800</b>	<b>615,767</b>	<b>621,451</b>	<b>633,856</b>	<b>625,351</b>	<b>631,097</b>	<b>635,192</b>	<b>615,567</b>	<b>627,658</b>	<b>630,304</b>	<b>630,150</b>	<b>632,703</b>	<b>634,680</b>	<b>628,352</b>	
27															
28															
29															
30															
31															
32															
33															
34															
35	1,813,090	1,813,090	1,813,090	1,814,332	1,814,804	1,815,254	1,827,020	1,827,020	1,827,490	1,827,491	1,827,491	1,827,491	1,827,962	1,821,202	
36	(1,541,145)	(1,545,277)	(1,549,410)	(1,553,545)	(1,557,681)	(1,561,818)	(1,565,979)	(1,570,140)	(1,574,303)	(1,578,465)	(1,582,628)	(1,586,790)	(1,590,953)	(1,566,010)	
37															
38	174,148	174,148	174,110	174,104	174,114	174,109	174,110	174,105	174,100	174,066	174,065	174,061	171,023	173,866	
39															
40	<b>\$ 2,769,785</b>	<b>\$ 2,754,986</b>	<b>\$ 2,770,859</b>	<b>\$ 2,759,308</b>	<b>\$ 2,758,065</b>	<b>\$ 2,763,884</b>	<b>\$ 2,772,095</b>	<b>\$ 2,759,099</b>	<b>\$ 2,762,059</b>	<b>\$ 2,748,313</b>	<b>\$ 2,751,397</b>	<b>\$ 2,747,174</b>	<b>\$ 2,744,186</b>	<b>\$ 2,758,555</b>	

Net Operating  
Income



Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

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: Deborah Swain

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

Line No.	(1) Description	(2) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 983,657	\$ 12,556 (A)	\$ 996,212	\$ 107,812 (A)	\$ 1,104,024	B-4, B-3
2							
3	Operation & Maintenance	762,629	45,956 (B)	808,585	(B)	808,585	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	120,386	794 (C)	121,180	- (C)	121,180	B-14, B-3
6							
7	Amortization		(D)	-	- (D)	-	
8							
9	Taxes Other Than Income	55,865	2,700 (E)	58,565	4,852 (E)	63,417	B-15, B-3
10							
11	Provision for Income Taxes	(1,870)	(6,873) (F)	(8,743)	38,744 (F)	30,001	C-1, B-3
12							
13	OPERATING EXPENSES	937,009	42,578	979,587	43,596	1,023,183	
14							
15	NET OPERATING INCOME	\$ 46,648	\$ (30,022)	\$ 16,626	\$ 64,216	\$ 80,841	
16							
17							
18	RATE BASE, Average	\$ 1,285,184	\$ (189,763)	\$ 1,095,420		\$ 1,095,420	
19							
20							
21	RATE OF RETURN	3.63 %		1.52 %		7.38% %	



Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Schedule Year Ended: December 31, 2015  
 Docket No.: 160101 - WS  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B - 3  
 Page 1 of 2

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	(1) Annualized Revenue		
3	Annualized water/sewer revenues per Schedule E-2		\$996,212
4	Test Year water/sewer revenues per Schedule E-2		983,657
5	Total adjustment to TY Revenue		<u>\$ 12,556</u>
6			
7	(2) Revenue Increase		
8	Increase in revenue required by the Utility to realize a		107,812
9	7.38% % rate of return		<u>\$ 107,812</u>
10			
11	<b>Total Adjustments to Revenues</b>		<u><u>\$ 120,367</u></u>
12	<b>(B) Operations &amp; Maintenance (O &amp; M) Expenses</b>		
13	Proforma Adjustments		
14	(1) 710 Bulk Sewer Purchased - price increase October 2016		
15	Gallons purchased 2015 per Schedule F-2 (129.033 mg)		
16	Rate effective October 2016 (2,956 + 25% surcharge)		
17	Adjusted cost: 129.033mg * \$2956 + 25% surcharge		476,777
18	Per Books		(460,442)
19	Adjustment		<u>\$ 16,335</u>
20			
21	(2) Proforma adjustments related to new employees and increases		
22	701 Salaries & Wages	\$	9,535
23	703 Salaries & Wages - Officers, Etc.		248
24	704 Employee Pensions & Benefits		3,155
25	710 Bulk Sewer Purchased - price increase October 2017 (1.1%)		5,245
26	750 Transportation Expense Increase 3%		269
27			<u>18,452</u>
28	(3) Rate Case Expenses		
29	1/4 of Rate Case Expense		<u>\$ 11,169</u>
30			
31	<b>Total O &amp; M Adjustment</b>		<u><u>\$ 45,956</u></u>
32	<b>(C) Depreciation Expense Adjustments</b>		
33	(1) Correct depreciation of Project Phoenix (10 yr)		<u>\$ (4,292)</u>
34			
35	(2) Annualize depreciation exp for test year plant additions		
36	361.2 Gravity Mains - 401 8th Ave GSM Ph 1 (\$37,373/45 for 2 mos.)		<u>\$ 138</u>
37			
38	(3) Adjust depreciation expense related to Pro Forma additions and retirements		
39	(a) Proforma Plant Adjustment		
40	361.2 Collection System - Gravity (replacement)		1,051
41	390.7 GIS system - allocated portion		3,425
42	391.7 Vehicle major upgrade / purchase - allocated portion		263
43	391.7 Vehicle Replacement Program - allocated portion		3,987
44	(b) Retirement		
45	361.2 Collection System - Gravity (replacement)		(788)
46	391.7 Vehicle Replacement Program - allocated portion		(2,990)
47	Pro Forma Adjustment to Depreciation Expense		<u>\$ 4,948</u>
48			
49	<b>Total Adjustment to Depreciation Expense</b>		<u><u>\$ 794</u></u>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Schedule Year Ended: December 31, 2015  
 Docket No.: 160101 - WS  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B - 3  
 Page 2 of 2

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(D) Amortization of Acquisition Adjustment		
2			
3	(E) Taxes Other Than Income		
4	(1) Regulatory Assessment Fees		
5	(a) RAFs for test year revenues per books		44,265
6	Less RAFs per books		43,786
7	Adjust for test year revenues per books	\$	478
8			
9	(b) To adjust test year RAF's for annualized revenues		12,556
10	RAFs rate		0.045
11	RAFs Adjustment Required for Annualized Revenues	\$	565
12			
13	Total Test Year Adjustment to Regulatory Assessment Fees	\$	1,043
14			
15	(2) To adjust Property Tax for Proforma Plant (millage = 16.9563)	\$	909
16			
17	(3) To adjust Payroll Tax for Proforma Salaries	\$	748
18			
19	(4) To adjust RAF's for requested revenues		
18	Total Revenue Increase Requested	\$	107,812
19	RAF rate		0.045
20	RAF Adjustment Required for Requested Revenues	\$	4,852
21			
22	Total increase in Taxes Other Than Income	\$	7,552
23	(F) Provision for Income Taxes		
24	(1) Adjusted taxes prior to revenue increase	\$	(8,743)
25			
26	(2) To calculate additional taxes due to requested revenue adjustments	\$	38,744
27			
28	Total Provision for Income Taxes	\$	30,001

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: 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	(1)	(2)	
	Account No. and Description	Total Water	Account No. and Description	Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	960,672
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	-
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	-
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	22,985
15			Accrued Sewer Revenues	
16	OTHER WATER REVENUES		TOTAL SEWER SALES	983,657
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	-
24			541 Measured Re-Use Revenues	-
25		-		
26			TOTAL OTHER	
27			SEWER REVENUES	-
28		-		
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 983,657

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
 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: Deborah Swain  
 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	11,383	10,094	13,087	12,286	12,280	12,569	12,005	12,793	11,643	11,961	11,269	13,203	\$ 144,574	\$ 9,535	\$ 154,109
2	703 Salaries & Wages - Officers, Etc.	526	537	516	537	528	528	677	406	515	526	1,283	45	6,623	248	6,871
3	704 Employee Pensions & Benefits	5,456	3,930	3,314	2,999	3,379	4,719	3,573	4,052	2,749	3,934	4,060	5,235	47,401	3,155	50,556
4	710 Purchased Sewage Treatment	34,493	31,390	47,042	33,501	39,018	36,192	31,766	48,523	50,788	33,774	43,931	30,024	460,442	21,580	482,022
5	711 Sludge Removal Expense	269	(269)	4,538	-	-	1,277	400	-	-	2,425	-	1,025	9,665	-	9,665
6	715 Purchased Power	504	397	552	424	430	434	409	728	608	521	444	554	6,005	-	6,005
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	698	2,935	569	585	2,416	1,549	1,442	1,632	520	580	1,200	3,776	17,903	-	17,903
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	95	(95)	-	-	-	0	-	0
11	732 Contractual Services - Acct.	418	422	443	414	414	414	490	489	484	484	574	576	5,622	-	5,622
12	733 Contractual Services - Legal	-	5	-	-	-	-	-	(194)	-	17	-	60	(112)	-	(112)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	1,418	650	1,789	953	1,603	834	1,833	1,013	884	1,136	2,490	1,189	15,792	-	15,792
16	741 Rental of Building/Real Prop.	13	13	13	13	14	14	14	14	14	14	14	28	181	-	181
17	742 Rental of Equipment	-	-	18	-	-	-	-	-	-	-	-	9	27	-	27
18	750 Transportation Expenses	606	655	662	867	948	804	798	746	675	809	719	670	8,959	269	9,228
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	1,441	1,260	1,417	1,444	1,419	1,422	1,417	1,416	1,402	1,497	1,461	1,461	17,057	-	17,057
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	47	86	47	177	207	408	490	111	397	726	1,239	(201)	3,733	-	3,733
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	11,169	11,169
25	767 Reg. Comm. Exp. - Other	(180)	(3)	11	-	32	33	11	11	-	125	3	110	152	-	152
26	770 Bad Debt Expense	7	(7)	19	13	11	10	9	10	6	11	10	9	107	-	107
27	775 Miscellaneous Expenses	1,385	1,106	2,047	2,256	1,173	1,354	1,538	1,113	1,241	1,548	1,523	2,214	18,497	-	18,497
28																
29	<b>TOTAL</b>	<b>\$ 58,485</b>	<b>\$ 53,202</b>	<b>\$ 76,085</b>	<b>\$ 56,472</b>	<b>\$ 63,870</b>	<b>\$ 62,561</b>	<b>\$ 56,870</b>	<b>\$ 72,957</b>	<b>\$ 71,831</b>	<b>\$ 60,088</b>	<b>\$ 70,221</b>	<b>\$ 59,987</b>	<b>\$ 762,629</b>	<b>\$ 45,956</b>	<b>\$ 808,585</b>



Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Account No. and Name	Prior TY Total Per FPSC	Current TY 12/31/15	TY Adj.'s per B-3	Adjusted TY	\$	%	Explanation
1	701 Salaries & Wages - Employees	\$ 79,913	\$ 144,574	\$ 9,535	\$ 154,109	\$ 74,195	92.84 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	9,863	6,623	248	6,871	\$ (2,992)	(30.34) %	Under benchmark
3	704 Employee Pensions & Benefits	20,574	47,401	3,155	50,556	\$ 29,982	145.73 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	481,578	460,442	21,580	482,022	\$ 444	0.09 %	Under benchmark
5	711 Sludge Removal Expense	18,966	9,665	-	9,665	\$ (9,301)	(49.04) %	Under benchmark
6	715 Purchased Power	5,063	6,005	-	6,005	\$ 941	18.59 %	Increase in kwh purchased.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	-	-	-	-	-	%	
9	720 Materials & Supplies	17,928	17,903	-	17,903	\$ (25)	(0.14) %	Under benchmark
10	731 Contractual Services - Engr.	-	-	-	-	-	%	
11	732 Contractual Services - Acct.	3,569	5,622	-	5,622	\$ 2,053	57.53 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	864	(112)	-	(112)	\$ (976)	(112.99) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	-	-	-	-	%	
15	736 Contractual Services - Other	15,000	15,792	-	15,792	\$ 793	5.28 %	Under benchmark
16	741 Rental of Building/Real Prop.	-	181	-	181	\$ 181	100.00 %	Nominal variance from year to year
17	742 Rental of Equipment	-	27	-	27	\$ 27	100.00 %	De minimus amount
18	750 Transportation Expenses	3,329	8,959	269	9,228	\$ 5,899	177.21 %	Incorrect posting of fuel and fleet repairs, all should have been allocated across all FL co's.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	17,057	-	17,057	\$ 17,057	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	18,937	3,733	-	3,733	\$ (15,205)	(80.29) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	46,412	-	11,169	11,169	\$ (35,243)	(75.93) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	-	152	-	152	\$ 152	100.00 %	De minimus amount
26	770 Bad Debt Expense	119	107	-	107	\$ (12)	(9.91) %	Under benchmark
27	775 Miscellaneous Expenses	24,167	18,497	-	18,497	\$ (5,670)	(23.46) %	Under benchmark
28	Total	\$ 746,282	\$ 762,628	\$ 45,956	\$ 808,585	\$ 62,302	8.35 %	
29								
30	766 Reg. Comm. Exp. - Rate Case Amort.	(46,412)	-	(11,169)	(11,169)	n/a	n/a	
31								
32	TOTAL	699,871	762,628	34,787	797,416	62,302	8.90 %	
33								
34	Total Customers (ERC's) reported last filing	1,208.0						
35	Total Customers / Meter Equivalents Per A1	1,554.0			1,647.0	93.00	5.98 %	
36								
37	Consumer Price Index - U	207.342			237.017	29.68	14.31 %	
38								
39	Benchmark Index:				1.0598			
40					1.1431			
41					1.2115			

\* Note: Tierra Verde and Mid-County are both provided water service by Pinellas County. In past cases, the number of wastewater customers was provided by the county and that data was used in determining the change in customers from the prior test year to the current test year. The County no longer provides that breakdown, therefore the utility has had to turn to another means of tracking change, not only from the prior test year to the current test year, but also going forward, so that comparisons can be made in a consistent basis. For these two utilities, it has been concluded that meter equivalents, as reported on Sheet S-11 of the annual reports is a viable indicator of change for this schedule.



Company: Utilities Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015

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

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	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 320	underground utility location notifications
2	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015

Schedule: B-10  
 Page 1 of 1  
 Preparer: Deborah Swain

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

(1)	(2)	(3)	(4)	(5)	(6)	
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	35.81	12,892	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	11.94	4,298	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	29.84	5,968	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	37.30	5,595	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	1.79	233	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	17.91	2,687	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	11.94	2,925	Consolidated Rates
8	Guastella Associates	Gary White	200.00	8.95	1,790	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				269	Filing Fee
10	Water Service Corp.	Other staff			597	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				403	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				448	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,238	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 40,343	
17						
18	[ ] PAA					
19	[x] Commission Hearing					
20						
21	Amortization Period 4 Years					
22	Explanation if different from Section 367.0816, Florida					
23						
24	Amortization of Rate Case Expense:					
25						
26						
27	Prior unamortized rate case expenses				\$ -	
28	Unamortized rate case expenses Generic Docket				4,334	
29	Current rate case expense				40,343	
30	Total projected rate case expense				44,677	
31	Annual Amortization				\$ 11,169	
32						
33	Method of Allocation between systems					
34	ERCs				2,095.20	
35	Percent of ERCs				100.00%	

Company: Utilities Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015

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

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					
2	Tierra Verde does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not applicable.				

Allocation of Expenses

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

Preparer: Michael Carlin

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.

Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,339	308,196	\$310,535	-	2,339
3	408	Taxes Other than Income	0.78%	99.22%	100.00%	ERC	\$383	49,067	\$49,450	-	383
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$32)	(4,123)	(\$4,155)	-	-
8	601/701/603/703	Salaries	0.78%	99.22%	100.00%	ERC	\$2,739	350,604	\$353,343	-	2,739
9	604/704	Employee Benefits	0.78%	99.22%	100.00%	ERC	\$5,456	698,490	\$703,946	-	5,456
10	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$690	88,348	\$89,038	-	690
11	632/732	Contractual Services - Accounting	0.78%	99.22%	100.00%	ERC	\$418	53,499	\$53,917	-	418
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.78%	99.22%	100.00%	ERC	\$656	83,929	\$84,584	-	656
14	641	Rent Expense	0.78%	99.22%	100.00%	ERC	\$13	1,691	\$1,704	-	13
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$8	1,051	\$1,060	-	8
16	657	Insurance - General Liability	0.78%	99.22%	100.00%	ERC	\$1,441	184,519	\$185,960	-	1,441
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$47	6,054	\$6,101	-	47
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$8	1,009	\$1,017	-	8
19	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$896	114,681	\$115,577	-	896
20							\$15,062	\$1,937,015	\$1,952,077	-	15,062
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	2.88%	97.12%	100.00%	ERC	\$1,046	\$35,228	\$36,275	-	1,046
25	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$1,155	\$34,018	\$35,173	-	1,155
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,523	\$44,356	\$45,880	-	1,523
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$8	\$234	\$242	-	8
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	6.73%	93.27%	100.00%	ERC	\$202	\$2,798	\$3,000	-	202
35	636/736	Contractual Services - Other	6.63%	93.37%	100.00%	ERC	\$273	\$3,842	\$4,115	-	273
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.28%	96.72%	100.00%	ERC	\$597	\$17,624	\$18,222	-	597
38	667/767	Reg. Commission Exp. - Other	3.28%	96.72%	100.00%	ERC	(\$180)	(\$5,315)	(\$5,495)	-	(180)
39	675/775	Miscellaneous Expenses	3.28%	96.72%	100.00%	ERC	\$288	\$8,490	\$8,777	-	288
40							\$ 4,913	\$ 141,280	\$146,193	-	4,913
41											
42		<b>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							\$ -	\$ -	\$0	-	-

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



Allocation of Expenses

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

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015 Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%
											Water
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,341	311,529	\$313,870	-	2,341
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$373	48,190	\$48,563	-	373
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	0.77%	99.23%	100.00%	ERC	\$18	2,282	\$2,300	-	18
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,616	338,295	\$340,911	-	2,616
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,930	508,363	\$512,294	-	3,930
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$458	59,261	\$59,719	-	458
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$422	54,605	\$55,028	-	422
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$635	82,087	\$82,722	-	635
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,691	\$1,704	-	13
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	255	\$257	-	2
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,260	163,006	\$164,266	-	1,260
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$86	11,066	\$11,152	-	86
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	(\$7)	(846)	(\$852)	-	(7)
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,038	134,269	\$135,308	-	1,038
19							\$13,185	\$1,714,055	\$1,727,240	-	13,185
20											
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	2.58%	97.42%	100.00%	ERC	\$535	\$20,150	\$20,685	-	535
23	408	Taxes Other than Income	3.28%	96.72%	100.00%	ERC	\$821	\$24,180	\$25,001	-	821
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	3.25%	96.75%	100.00%	ERC	\$0	\$4	\$5	-	0
27	601/701/603/703	Salaries	3.32%	96.68%	100.00%	ERC	\$1,575	\$45,936	\$47,511	-	1,575
28	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	620/720	Materials and Supplies	3.27%	96.73%	100.00%	ERC	\$27	\$797	\$824	-	27
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	3.31%	96.69%	100.00%	ERC	\$5	\$135	\$140	-	5
32	635	Testing Expense	6.72%	93.28%	100.00%	ERC	(\$201)	(\$2,799)	(\$3,000)	-	(201)
33	636/736	Contractual Services - Other	6.93%	93.07%	100.00%	ERC	(\$261)	(\$3,509)	(\$3,770)	-	(261)
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.27%	96.73%	100.00%	ERC	\$653	\$19,301	\$19,954	-	653
36	667/767	Reg. Commission Exp. - Other	3.28%	96.72%	100.00%	ERC	(\$3)	(\$102)	(\$105)	-	(3)
37	675/775	Miscellaneous Expenses	3.20%	96.80%	100.00%	ERC	\$269	\$8,136	\$8,405	-	269
38							\$3,419	\$112,232	\$115,651	-	3,419
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							\$-	\$-	\$0	-	-
44											
45											

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 - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,351	313,391	\$315,743	-	2,351
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$317	41,038	\$41,354	-	317
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	-	(0)
7	427	Interest Expense	-2220.92%	2320.92%	100.00%	ERC	\$666	(696)	(\$30)	-	666
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,793	361,834	\$364,627	-	2,793
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,309	428,704	\$432,013	-	3,309
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$556	71,978	\$72,533	-	556
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$443	57,435	\$57,879	-	443
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$933	120,906	\$121,839	-	933
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,742	\$1,755	-	13
15	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	207	\$208	-	2
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,417	183,642	\$185,059	-	1,417
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$47	6,062	\$6,109	-	47
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$17	2,266	\$2,284	-	17
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,606	208,115	\$209,722	-	1,606
20							\$14,470	\$1,796,622	\$1,811,093	-	14,470
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	3.14%	96.86%	100.00%	ERC	\$3,611	\$111,487	\$115,099	-	3,611
25	408	Taxes Other than Income	3.27%	96.73%	100.00%	ERC	\$740	\$21,887	\$22,626	-	740
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.30%	96.70%	100.00%	ERC	\$1,714	\$50,193	\$51,907	-	1,714
30	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$5	\$160	\$165	-	5
31	620/720	Materials and Supplies	3.26%	96.74%	100.00%	ERC	\$14	\$404	\$418	-	14
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.26%	96.74%	100.00%	ERC	\$102	\$3,038	\$3,140	-	102
36	642/742	Rental of Equipment	3.26%	96.74%	100.00%	ERC	\$18	\$538	\$556	-	18
37	650/750	Transportation Expense	3.26%	96.74%	100.00%	ERC	\$660	\$19,581	\$20,241	-	660
38	667/767	Reg. Commission Exp. - Other	3.26%	96.74%	100.00%	ERC	\$11	\$320	\$331	-	11
39	675/775	Miscellaneous Expenses	3.26%	96.74%	100.00%	ERC	\$304	\$9,027	\$9,331	-	304
40							\$ 7,180	\$ 216,638	\$223,818	-	7,180
41											
42		<u>Water Service Corp. Allocated UL Expenses</u>									
43											
44	427	Interest Expense	0.30%	99.70%	100.00%	Unallocated Rate Base	\$8,901	\$2,930,976	\$2,939,877	-	8,901
45							\$ 8,901	\$ 2,930,976	\$2,939,877	-	8,901

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 - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015 Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,621	347,399	\$350,020	-	2,621
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$280	36,219	\$36,500	-	280
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	0.77%	99.23%	100.00%	ERC	(\$6)	(785)	(\$791)	-	(6)
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	\$11	1,363	\$1,374	-	11
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$3,046	393,518	\$396,564	-	3,046
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$2,989	386,193	\$389,182	-	2,989
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$572	73,851	\$74,423	-	572
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$866	111,906	\$112,772	-	866
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$13	1,742	\$1,755	-	13
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	318	\$320	-	2
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,444	186,581	\$188,025	-	1,444
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$177	22,855	\$23,032	-	177
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$15	1,991	\$2,006	-	15
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,258	162,481	\$163,738	-	1,258
19							\$13,703	\$1,779,134	\$1,792,837	-	13,703
20											
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22	403	Depreciation Expenses	2.68%	97.32%	100.00%	ERC	\$655	\$23,815	\$24,470	-	655
23	408	Taxes Other than Income	3.27%	96.73%	100.00%	ERC	\$764	\$22,622	\$23,386	-	764
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	(\$147)	(\$4,353)	(\$4,500)	-	(147)
26	427	Interest Expense	3.19%	96.81%	100.00%	ERC	\$0	\$5	\$5	-	0
27	601/701/603/703	Salaries	3.30%	96.70%	100.00%	ERC	\$1,589	\$46,569	\$48,158	-	1,589
28	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$10	\$295	\$305	-	10
29	620/720	Materials and Supplies	2.72%	97.28%	100.00%	ERC	\$13	\$472	\$486	-	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	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.26%	96.74%	100.00%	ERC	\$80	\$2,387	\$2,467	-	80
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	3.26%	96.74%	100.00%	ERC	\$865	\$25,683	\$26,547	-	865
36	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$939	\$27,766	\$28,706	-	939
38							\$4,770	\$145,260	\$150,029	-	4,770
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							\$0	\$0	\$0	-	-
44							\$0	\$0	\$0	-	-
45							\$0	\$0	\$0	-	-

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

Allocation of Expenses

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

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,378	316,404	\$318,782	-	2,378
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$249	32,257	\$32,506	-	249
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	0.77%	99.23%	100.00%	ERC	(\$6)	(796)	(\$802)	-	(6)
6	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,737	354,007	\$356,743	-	2,737
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,362	434,910	\$438,272	-	3,362
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$502	64,910	\$65,412	-	502
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$834	107,872	\$108,706	-	834
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,803	\$1,817	-	14
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$6	731	\$736	-	6
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,419	183,541	\$184,959	-	1,419
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$207	26,818	\$27,026	-	207
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$11	1,385	\$1,396	-	11
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$852	110,211	\$111,063	-	852
19							\$12,977	\$1,687,433	\$1,700,410	-	12,977
<u>Water Service Corp. Allocated State Expenses:</u>											
20	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$658	\$23,933	\$24,591	-	658
21	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$668	\$19,832	\$20,499	-	668
22	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
23	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
25	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$1,706	\$50,088	\$51,795	-	1,706
26	604/704	Employee Benefits	3.25%	96.75%	100.00%	ERC	\$17	\$513	\$530	-	17
27	620/720	Materials and Supplies	2.67%	97.33%	100.00%	ERC	\$12	\$435	\$447	-	12
28	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$7	\$223	\$230	-	7
32	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$943	\$28,032	\$28,974	-	943
34	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$32	\$940	\$972	-	32
35	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$254	\$7,530	\$7,784	-	254
36							\$ 4,297	\$ 131,531	\$135,828	-	4,297
<u>Water Service Corp. Allocated UI Expenses:</u>											
37	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
38							\$ -	\$ -	\$0	-	-

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



Allocation of Expenses

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

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Historical Month Ending June 30, 2015			0.00% Water	100.00% Sewer
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,230	297,176	\$299,405	-	2,230
2	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$256	33,058	\$33,314	-	256
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	0.77%	99.23%	100.00%	ERC	(\$11)	(1,419)	(\$1,430)	-	-
6	427	Interest Expense	-465.48%	565.48%	100.00%	ERC	\$666	(809)	(\$143)	-	666
7	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,815	364,037	\$366,852	-	2,815
8	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$4,719	610,429	\$615,148	-	4,719
9	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$612	79,098	\$79,709	-	612
10	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$414	53,503	\$53,917	-	414
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$823	106,433	\$107,256	-	823
13	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,803	\$1,817	-	14
14	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$7	916	\$923	-	7
15	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,422	183,962	\$185,384	-	1,422
16	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$408	52,707	\$53,115	-	408
17	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$10	1,260	\$1,270	-	10
18	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,090	140,922	\$142,011	-	1,090
19							\$15,472	\$1,923,076	\$1,938,548	-	15,472
<u>Water Service Corp. Allocated State Expenses:</u>											
20	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$655	\$23,869	\$24,524	-	655
21	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$737	\$21,887	\$22,623	-	737
22	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
23	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0
25	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,072	\$60,863	\$62,936	-	2,072
26	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	620/720	Materials and Supplies	3.28%	96.72%	100.00%	ERC	\$58	\$1,697	\$1,755	-	58
28	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$10	\$290	\$300	-	10
32	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$797	\$23,734	\$24,531	-	797
34	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$33	\$975	\$1,008	-	33
35	675/775	Miscellaneous Expenses	3.25%	96.75%	100.00%	ERC	\$205	\$6,106	\$6,311	-	205
36							\$ 4,567	\$ 139,426	\$143,993	-	4,567
<u>Water Service Corp. Allocated UI Expenses:</u>											
37	427	Interest Expense	0.27%	99.73%	100.00%	Unallocated Rate Base	\$8,004	\$2,978,050	\$2,986,054	-	8,004
38							\$ 8,004	\$ 2,978,050	\$2,986,054	-	8,004

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 - Tierra Verde  
 Docket No.: 160101 - WS  
 Test 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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.75%	99.25%	100.00%	ERC	\$2,433	323,957	\$326,391	-	2,433
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$257	33,296	\$33,553	-	257
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	0.77%	99.23%	100.00%	ERC	(\$14)	(1,780)	(\$1,793)	-	(14)
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$2)	(305)	(\$308)	-	(2)
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,977	385,602	\$388,579	-	2,977
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$3,472	449,697	\$453,169	-	3,472
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$489	63,348	\$63,837	-	489
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$490	63,427	\$63,917	-	490
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$774	100,281	\$101,056	-	774
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874	-	14
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	301	\$303	-	2
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,417	183,543	\$184,960	-	1,417
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$490	63,416	\$63,905	-	490
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$9	1,103	\$1,111	-	9
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$1,025	132,784	\$133,809	-	1,025
20							<u>\$13,834</u>	<u>\$1,800,529</u>	<u>\$1,814,362</u>	<u>-</u>	<u>13,834</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC	\$711	\$25,551	\$26,261	-	711
25	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$541	\$16,072	\$16,613	-	541
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.14%	96.86%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,219	\$65,202	\$67,421	-	2,219
30	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$101	\$3,002	\$3,103	-	101
31	620/720	Materials and Supplies	3.25%	96.75%	100.00%	ERC	\$25	\$756	\$782	-	25
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	3.25%	96.75%	100.00%	ERC	\$267	\$7,963	\$8,230	-	267
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$795	\$23,683	\$24,479	-	795
38	667/767	Reg. Commission Exp. - Other	3.25%	96.75%	100.00%	ERC	\$11	\$329	\$340	-	11
39	675/775	Miscellaneous Expenses	3.26%	96.74%	100.00%	ERC	\$454	\$13,471	\$13,925	-	454
40							<u>\$ 5,125</u>	<u>\$ 156,033</u>	<u>\$161,158</u>	<u>-</u>	<u>5,125</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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



Allocation of Expenses

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

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Method	Historical Month Ending August 31, 2015		0.00%	100.00%
								Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,496	332,606	\$335,102	-	2,496
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$242	31,392	\$31,634	-	242
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	0.76%	99.24%	100.00%	ERC	(\$16)	(2,016)	(\$2,032)	-	(16)
7	427	Interest Expense	0.77%	99.23%	100.00%	ERC	(\$1)	(167)	(\$168)	-	(1)
8	601/701/603/703	Salaries	0.77%	99.23%	100.00%	ERC	\$2,645	343,127	\$345,772	-	2,645
9	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$4,041	524,176	\$528,217	-	4,041
10	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$654	84,862	\$85,516	-	654
11	632/732	Contractual Services - Accounting	0.77%	99.23%	100.00%	ERC	\$489	63,428	\$63,917	-	489
12	633/733	Contractual Services - Legal	0.77%	99.23%	100.00%	ERC	(\$194)	(25,171)	(\$25,365)	-	(194)
13	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$894	115,917	\$116,810	-	894
14	641	Rent Expense	0.77%	99.23%	100.00%	ERC	\$14	1,860	\$1,874	-	14
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$2	313	\$315	-	2
16	657	Insurance - General Liability	0.77%	99.23%	100.00%	ERC	\$1,416	183,646	\$185,061	-	1,416
17	659/759	Other Insurance	0.77%	99.23%	100.00%	ERC	\$111	14,430	\$14,541	-	111
18	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$9	1,188	\$1,197	-	9
19	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$959	124,341	\$125,300	-	959
20							<u>\$13,763</u>	<u>\$1,793,929</u>	<u>\$1,807,692</u>	-	<u>13,763</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.67%	97.33%	100.00%	ERC	\$662	\$24,133	\$24,795	-	662
25	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$683	\$20,324	\$21,007	-	683
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.33%	96.67%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$2,195	\$64,583	\$66,778	-	2,195
30	604/704	Employee Benefits	3.25%	96.75%	100.00%	ERC	\$11	\$314	\$325	-	11
31	620/720	Materials and Supplies	2.79%	97.21%	100.00%	ERC	\$17	\$590	\$607	-	17
32	631/731	Contractual Services - Engineering	3.24%	96.76%	100.00%	ERC	\$95	\$2,822	\$2,916	-	95
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	3.25%	96.75%	100.00%	ERC	\$7	\$199	\$205	-	7
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$744	\$22,181	\$22,925	-	744
38	667/767	Reg. Commission Exp. - Other	3.24%	96.76%	100.00%	ERC	\$11	\$313	\$324	-	11
39	675/775	Miscellaneous Expenses	3.17%	96.83%	100.00%	ERC	\$95	\$2,898	\$2,993	-	95
40							<u>\$ 4,518</u>	<u>\$ 138,363</u>	<u>\$142,881</u>	-	<u>4,518</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	-	-

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 - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			Allocation Percentage	
			Other Companies/		Total		Amounts Allocated			0.00%	100.00%
			Tierra Verde Utilities, Inc. (Purchased)	Systems			Tierra Verde Utilities, Inc. (Purchased)	Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,449	329,534	\$331,984	-	2,449
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$236	30,877	\$31,113	-	236
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	0.76%	99.24%	100.00%	ERC	(\$19)	(2,533)	(\$2,552)	-	(19)
6	427	Interest Expense	-403.87%	503.87%	100.00%	ERC	\$611	(762)	(\$151)	-	611
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,853	373,525	\$376,378	-	2,853
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$2,731	357,592	\$360,323	-	2,731
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$514	67,325	\$67,839	-	514
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$484	63,432	\$63,917	-	484
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$861	112,683	\$113,544	-	861
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	270	\$272	-	2
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,402	183,558	\$184,960	-	1,402
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$397	51,936	\$52,333	-	397
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$7	916	\$923	-	7
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$930	121,810	\$122,741	-	930
19							\$13,472	\$1,692,024	\$1,705,496	-	13,472
<b>Water Service Corp. Allocated State Expenses</b>											
20	403	Depreciation Expenses	2.71%	97.29%	100.00%	ERC	\$722	\$25,920	\$26,642	-	722
21	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$691	\$20,591	\$21,282	-	691
22	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
23	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0
25	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,087	\$61,486	\$63,574	-	2,087
26	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	\$18	\$532	\$550	-	18
27	620/720	Materials and Supplies	3.24%	96.76%	100.00%	ERC	\$6	\$186	\$192	-	6
28	631/731	Contractual Services - Engineering	3.24%	96.76%	100.00%	ERC	(\$95)	(\$2,822)	(\$2,916)	-	(\$95)
29	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$1	\$36	\$37	-	1
32	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$673	\$20,088	\$20,761	-	673
34	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	675/775	Miscellaneous Expenses	3.24%	96.76%	100.00%	ERC	\$310	\$9,268	\$9,579	-	310
36							\$ 4,414	\$ 135,291	\$139,705	-	4,414
<b>Water Service Corp. Allocated UI Expenses</b>											
37	427	Interest Expense	0.24%	99.76%	100.00%	Unallocated Rate Base	\$7,290	\$2,997,437	\$3,004,727	-	7,290
38							\$ 7,290	\$ 2,997,437	\$3,004,727	-	7,290

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 - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015 Amounts Allocated			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,450	329,735	\$332,186	-	2,450
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$233	30,490	\$30,723	-	233
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	0.76%	99.24%	100.00%	ERC	(\$22)	(2,856)	(\$2,878)	-	(22)
6	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$2)	(236)	(\$238)	-	(2)
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,816	368,837	\$371,654	-	2,816
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$3,934	515,146	\$519,079	-	3,934
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$544	71,220	\$71,764	-	544
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$484	63,432	\$63,917	-	484
11	633/733	Contractual Services - Legal	0.76%	99.24%	100.00%	ERC	\$17	2,183	\$2,200	-	17
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$1,095	143,418	\$144,513	-	1,095
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$3	375	\$378	-	3
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,497	196,030	\$197,527	-	1,497
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$726	95,033	\$95,758	-	726
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$11	1,378	\$1,388	-	11
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,138	148,995	\$150,132	-	1,138
19							\$14,937	\$1,965,040	\$1,979,977	-	14,937
20											
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23	403	Depreciation Expenses	2.73%	97.27%	100.00%	ERC	\$766	\$27,269	\$28,035	-	766
24	408	Taxes Other than Income	3.25%	96.75%	100.00%	ERC	\$700	\$20,879	\$21,579	-	700
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$8	\$247	\$255	-	8
28	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,057	\$60,616	\$62,673	-	2,057
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	620/720	Materials and Supplies	2.85%	97.15%	100.00%	ERC	\$21	\$710	\$731	-	21
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	3.24%	96.76%	100.00%	ERC	\$19	\$557	\$575	-	19
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	3.24%	96.76%	100.00%	ERC	\$806	\$24,079	\$24,885	-	806
37	667/767	Reg. Commission Exp. - Other	3.24%	96.76%	100.00%	ERC	\$125	\$3,748	\$3,873	-	125
38	675/775	Miscellaneous Expenses	3.22%	96.78%	100.00%	ERC	\$308	\$9,256	\$9,564	-	308
39							\$ 4,811	\$ 147,360	\$152,170	-	4,811
40											
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							\$ -	\$ -	\$0	-	-
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 - Tierra Verde  
 Docket No.: 160101 - WS  
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Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage		
			Tierra Verde Utilities, Inc. (Purchased)				Amounts Allocated			0.00%	100.00%	
			Systems	Total	ERC		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,448	329,908	\$332,357	-	2,448	
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	\$229	30,034	\$30,263	-	229	
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	0.76%	99.24%	100.00%	ERC	(\$22)	(2,903)	(\$2,925)	-	(22)	
6	427	Interest Expense	0.76%	99.24%	100.00%	ERC	(\$4)	(475)	(\$479)	-	(4)	
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$3,479	456,167	\$459,646	-	3,479	
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$4,065	533,026	\$537,091	-	4,065	
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$482	63,266	\$63,749	-	482	
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$574	75,306	\$75,880	-	574	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$917	120,219	\$121,135	-	917	
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$14	1,860	\$1,874	-	14	
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$4	559	\$563	-	4	
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,536	\$192,997	-	1,461	
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$1,239	162,501	\$163,741	-	1,239	
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$10	1,280	\$1,290	-	10	
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,074	140,791	\$141,865	-	1,074	
19							\$15,970	\$2,103,076	\$2,119,046	-	15,970	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	2.69%	97.31%	100.00%	ERC	\$697	\$25,235	\$25,932	-	697	
24	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$657	\$19,629	\$20,286	-	657	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$0	\$5	\$5	-	0	
28	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,104	\$62,114	\$64,218	-	2,104	
29	604/704	Employee Benefits	3.23%	96.77%	100.00%	ERC	(\$5)	(\$140)	(\$145)	-	(5)	
30	620/720	Materials and Supplies	2.93%	97.07%	100.00%	ERC	\$20	\$663	\$683	-	20	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$3	\$92	\$95	-	3	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC	\$715	\$21,393	\$22,108	-	715	
37	667/767	Reg. Commission Exp. - Other	3.23%	96.77%	100.00%	ERC	\$3	\$105	\$108	-	3	
38	675/775	Miscellaneous Expenses	3.27%	96.73%	100.00%	ERC	\$398	\$11,793	\$12,191	-	398	
39							\$ 4,594	\$ 140,887	\$145,481	-	4,594	
40												
41												
42	<u>Water Service Corp. Allocated UL Expenses</u>											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
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 - Tierra Verde  
Docket No.: 160101 - WS  
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Tierra Verde Utilities, Inc. (Purchased)  
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015 Amounts Allocated			Allocation Percentage		
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total	0.00%	100.00%	
										Water	Sewer	
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$2,345	316,677	\$319,022	-	2,345	
2	408	Taxes Other than Income	0.76%	99.24%	100.00%	ERC	(\$0)	(42)	(\$42)	-	(0)	
3	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	-	1	
4	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439	-	155	
5	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$25)	(3,282)	(\$3,307)	-	(25)	
6	427	Interest Expense	-3488.08%	3588.08%	100.00%	ERC	\$737	(759)	(\$21)	-	737	
7	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$2,423	318,014	\$320,437	-	2,423	
8	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$5,238	687,540	\$692,778	-	5,238	
9	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$592	77,753	\$78,345	-	592	
10	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$576	75,565	\$76,140	-	576	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$893	117,156	\$118,049	-	893	
13	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$28	3,720	\$3,748	-	28	
14	650/750	Transportation Expenses	0.76%	99.24%	100.00%	ERC	\$2	295	\$297	-	2	
15	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$1,461	191,727	\$193,188	-	1,461	
16	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	(\$201)	(26,409)	(\$26,610)	-	(201)	
17	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$9	1,125	\$1,134	-	9	
18	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$1,023	134,225	\$135,247	-	1,023	
19							\$15,255	\$1,913,689	\$1,928,944	-	15,255	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	2.75%	97.25%	100.00%	ERC	\$806	\$28,516	\$29,322	-	806	
24	408	Taxes Other than Income	3.24%	96.76%	100.00%	ERC	\$718	\$21,471	\$22,189	-	718	
25	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291	-	108	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.26%	96.74%	100.00%	ERC	\$1	\$17	\$17	-	1	
28	601/701/603/703	Salaries	3.28%	96.72%	100.00%	ERC	\$2,512	\$74,167	\$76,679	-	2,512	
29	604/704	Employee Benefits	3.24%	96.76%	100.00%	ERC	(\$3)	(\$79)	(\$82)	-	(3)	
30	620/720	Materials and Supplies	3.23%	96.77%	100.00%	ERC	\$19	\$567	\$586	-	19	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	3.23%	96.77%	100.00%	ERC	\$60	\$1,810	\$1,871	-	60	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.23%	96.77%	100.00%	ERC	\$274	\$8,188	\$8,461	-	274	
35	642/742	Rental of Equipment	3.23%	96.77%	100.00%	ERC	\$9	\$270	\$279	-	9	
36	650/750	Transportation Expense	3.23%	96.77%	100.00%	ERC	\$668	\$19,989	\$20,657	-	668	
37	667/767	Reg. Commission Exp. - Other	3.23%	96.77%	100.00%	ERC	\$110	\$3,286	\$3,395	-	110	
38	675/775	Miscellaneous Expenses	3.24%	96.76%	100.00%	ERC	\$650	\$19,435	\$20,085	-	650	
39							\$ 5,931	\$ 180,820	\$186,751	-	5,931	
40												
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43	427	Interest Expense	0.24%	99.76%	100.00%	Unallocated Rate Base	\$7,481	\$3,171,738	\$3,179,219	-	7,481	
44							\$ 7,481	\$ 3,171,738	\$3,179,219	-	7,481	
45												

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 - Tierra Verde  
Docket No.: 160101 - WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Preparer: Michael Cartin

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.

Tierra Verde Utilities, Inc. (Purchased Allocation Percentage)

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			Allocation Percentage	
			Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		Amounts Allocated			0.00%	100.00%
							Tierra Verde Utilities, Inc. (Purchased)	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	0.74%	99.26%	100.00%	ERC	\$28,884	3,856,512	\$3,885,396	-	28,884
3	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$3,054	395,877	\$398,931	-	3,054
4	409	Gains/Losses from Disposition of Utility	0.76%	99.24%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.76%	99.24%	100.00%	ERC	\$155	20,285	\$20,439	-	155
6	420	Interest During Construction	0.76%	99.24%	100.00%	ERC	(\$141)	(18,372)	(\$18,513)	-	(141)
7	427	Interest Expense	-124.34%	224.34%	100.00%	ERC	\$2,665	(4,809)	(\$2,144)	-	2,665
8	601/701/603/703	Salaries	0.76%	99.24%	100.00%	ERC	\$33,937	4,407,568	\$4,441,505	-	33,937
9	604/704	Employee Benefits	0.76%	99.24%	100.00%	ERC	\$47,247	6,134,264	\$6,181,510	-	47,247
10	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$6,665	865,220	\$871,885	-	6,665
11	632/732	Contractual Services - Accounting	0.76%	99.24%	100.00%	ERC	\$5,622	730,638	\$736,260	-	5,622
12	633/733	Contractual Services - Legal	0.77%	99.23%	100.00%	ERC	(\$177)	(22,988)	(\$23,165)	-	(177)
13	636/736	Contractual Services - Other	0.76%	99.24%	100.00%	ERC	\$10,179	1,322,808	\$1,332,987	-	10,179
14	641	Rent Expense	0.76%	99.24%	100.00%	ERC	\$181	23,489	\$23,670	-	181
15	650/750	Transportation Expenses	0.77%	99.23%	100.00%	ERC	\$43	5,590	\$5,633	-	43
16	657	Insurance - General Liability	0.76%	99.24%	100.00%	ERC	\$17,057	2,215,291	\$2,232,348	-	17,057
17	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$3,733	486,469	\$490,202	-	3,733
18	670/770	Bad Debt Expense	0.76%	99.24%	100.00%	ERC	\$108	14,056	\$14,164	-	108
19	675/775	Miscellaneous Expenses	0.76%	99.24%	100.00%	ERC	\$12,887	1,673,625	\$1,686,512	-	12,887
20							\$172,099	\$22,105,621	\$22,277,720	-	172,099
21							-	-	-	-	-
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	2.83%	97.17%	100.00%	ERC	\$11,524	\$395,106	\$406,630	-	11,524
25	408	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	\$8,874	\$263,390	\$272,264	-	8,874
26	410	Miscellaneous Non-Utility Expenses	3.28%	96.72%	100.00%	ERC	\$108	\$3,184	\$3,291	-	108
27	414	Taxes Other than Income	3.26%	96.74%	100.00%	ERC	(\$147)	(\$4,353)	(\$4,500)	-	(147)
28	427	Interest Expense	3.24%	96.76%	100.00%	ERC	\$10	\$311	\$321	-	10
29	601/701/603/703	Salaries	3.29%	96.71%	100.00%	ERC	\$23,354	\$686,174	\$709,529	-	23,354
30	604/704	Employee Benefits	3.26%	96.74%	100.00%	ERC	\$155	\$4,596	\$4,751	-	155
31	620/720	Materials and Supplies	3.09%	96.91%	100.00%	ERC	\$240	\$7,513	\$7,752	-	240
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	3.24%	96.76%	100.00%	ERC	\$65	\$1,946	\$2,011	-	65
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
35	636/736	Contractual Services - Other	3.25%	96.75%	100.00%	ERC	\$782	\$23,305	\$24,087	-	782
36	642/742	Rental of Equipment	3.25%	96.75%	100.00%	ERC	\$27	\$808	\$835	-	27
37	650/750	Transportation Expense	3.25%	96.75%	100.00%	ERC	\$8,916	\$265,369	\$274,285	-	8,916
38	667/767	Reg. Commission Exp. - Other	3.20%	96.80%	100.00%	ERC	\$152	\$4,600	\$4,752	-	152
39	675/775	Miscellaneous Expenses	3.25%	96.75%	100.00%	ERC	\$4,475	\$133,175	\$137,650	-	4,475
40							\$58,537	\$1,785,121	\$1,843,658	-	58,537
41							0	0	0	-	0
42		<b>Water Service Corp. Allocated UT Expenses</b>									
43											
44	427	Interest Expense	0.26%	99.74%	100.00%	Unallocated Rate Base	\$31,677	\$12,078,201	\$12,109,878	-	31,677
45							\$31,677	\$12,078,201	\$12,109,878	-	31,677
46							0	0	0	-	0

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

Net Depreciation Expense - Wastewater  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 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: Deborah Swain  
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments B-3	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	-		-		
3	352.1 Franchises	86		86		
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	8,804		8,804		
10	361.2 Collection Sewers - Gravity	27,809	401	28,211		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	6		6		
13	364.2 Flow Measuring Devices	-		-		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	36,675		36,675		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	3,941		3,941		
21	389.3 Other Plant & Misc. Equipment	8		8		
22	<b>TREATMENT AND DISPOSAL PLANT</b>					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	-		-		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	1,332		1,332		
27	381.4 Plant Sewers	-		-		
28	382.4 Outfall Sewer Lines	-		-		
29	389.4 Other Plant & Misc. Equipment	-		-		
30	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
31	366.6 Reuse Services	-		-		
32	367.6 Reuse Mtr/Installations	-		-		
33	374.5 Reuse Dist Reservoirs	-		-		
34	375.6 Reuse Trans. And Dist. System	79		79		
35	371.6 Pumping Equip RCLM Dist	49		49		
36	371.5 Pumping Equipment	-		-		
37	389.5 Other Plant & Misc Equipment	1,314		1,314		
38	<b>GENERAL PLANT</b>					
39	353.7 Land & Land Rights			-		
40	354.7 Structures & Improvements	49,370		49,370		
41	390.7 Office Furniture & Equipment	28,933	(867)	28,066		
42	391.7 Transportation Equipment	11,506	1,260	12,766		
43	392.7 Stores Equipment			-		
44	393.7 Tools, Shop & Garage Equipment	26		26		
45	394.7 Laboratory Equipment	-		-		
46	395.7 Power Operated Equipment	-		-		
47	396.7 Communication Equipment	41		41		
48	397.7 Miscellaneous Equipment	214		214		
49	398.7 Other Tangible Plant			-		
50	TOTAL	170,193	794	170,988		N/A
51	LESS: AMORTIZATION OF CIAC	(49,808)		(49,808)		
52						
53	NET DEPRECIATION EXPENSE - SEWER	\$ 120,386	\$ 794	\$ 121,180		N/A

Taxes Other Than Income (Final Rates)

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

Florida Public Service Commission  
 Schedule: B-15  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Recap Schedules: B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1						
2	<b>WASTEWATER</b>					
3	Test Year	43,786	11,269	592	217	55,865
4	Adjust Current RAF					-
5	Test Year Per Books	\$ 43,786	\$ 11,269	\$ 592	\$ 217	\$ 55,865
6						
7	Adjustments to Test Year (Explain):					
8	Adjustment to RAF per B-3	478				478
9	Increase in ad valorem tax per B-3			909		909
10	Payroll Tax for allocations/annualization/increase		748			748
11	Reclass Sales Tax Expense to O & M Expenses					-
12	Increase in RAFs associated with annualized sewer revenues per B-3	565				565
13	Total Test Year Adjustments	1,043	748	909	-	2,700
14						
15	Adjusted Test Year	44,830	12,017	1,501	217	58,565
16	Increase in ad valorem tax per B-3					
17	RAF's Assoc. with Revenue Increase	4,852	-	-	-	4,852
18	Total Adjustments for requested increases	4,852	-	-	-	4,852
19						
20	Total Balance	\$ 49,682	\$ 12,017	\$ 1,501	\$ 217	\$ 63,417

## Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Schedule Year Ended: December 31, 2015

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	\$ 108	\$ 29,893	\$ 30,001		\$ 30,001
2							
3	Deferred Income Tax Expense	C-5	(4,932)	4,932	-		-
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		\$ (4,824)	\$ 34,825	\$ 30,001	\$ -	\$ 30,001

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

Recap Schedules: B-2



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

Line No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
1	\$ 46,648	\$ (30,022)	\$ 16,625	\$ 64,216	\$ 80,840
2	(1,870)	(6,873)	(8,743)	38,744	30,001
3					
4	44,778	(36,895)	7,882	102,960	110,841
5	34,352	(3,235)	31,116		31,116
6					
7	10,426	(33,659)	(23,234)	102,960	79,726
8					
9	Schedule M Adjustments:				
10	17	(17)	-	-	-
11	(12,312)	12,312	-	-	-
12	2,157	(2,157)	-	-	-
13					
14	(10,138)	10,138	-	-	-
15					
16	288	(23,521)	(23,234)	102,960	79,726
17					
18					
19	288	(23,521)	(23,234)	102,960	79,726
20	16	(1,294)	(1,278)	5,663	4,385
21					
22					
23					
24	16	(1,294)	(1,278)	5,663	4,385
25					
26	272	(22,227)	(21,956)	97,297	75,341
27	0.34	0.34	0.34	0.34	0.34
28	92	(7,557)	(7,465)	33,081	25,616
29					
30					
31					
32	92	(7,557)	(7,465)	33,081	25,616
33					
34	Summary:				
35	16	(1,294)	(1,278)	5,663	4,385
36	92	(7,557)	(7,465)	33,081	25,616
37					
38	\$ 108	\$ (8,851)	\$ (8,743)	\$ 38,744	\$ 30,001

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

Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 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	(6)	998	992	-	992
7						
8	Other Interest Expense - Intercompany	34,359	(4,233)	30,125	-	30,125
9						
10	AFUDC	141	(141)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 34,493	\$ (3,376)	\$ 31,117	\$ -	\$ 31,117
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20						
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
22						
23	Long-Term Debt			Not applicable		
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 - Tierra Verde

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

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	Adjustments	Adjusted Total	Water	Sewer
1	AFUDC	\$ (141)	\$ -	\$ (141)	\$	(141)
2	Meals & Entertainment (50%)	124	\$ -	124		124
3		\$ (17)	\$ -	\$ (17)	\$ -	\$ (17)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Tierra Verde

Page 2 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: December 31, 2015

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	\$ 109,896	\$ -	\$ 109,896		\$ 109,896
3	Book Depreciation and Amortization	120,386	794	121,180	-	121,180
4						
5	Difference	(10,490)	(794)	(11,284)	-	(11,284)
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	-	-	-	-	-
10	Deferred Rate Case Exp	-	-	-	-	-
11	Deferred Rate Case Additions	-	-	-	-	-
12	Organization Exp - Amort	86		86		86
13	Bad Debt	(1)		(1)		(1)
14	Book Gain/Loss on sale of assets	(147)		(147)		(147)
15	Other <sup>1</sup>	(1,761)		(1,761)		(1,761)
16						
17	Total Timing Differences (To C-2)	(12,312)	(794)	(13,107)	-	(13,107)
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes ( Line 16x Line 18)	(677)	(44)	(721)	-	(721)
21	(Limited by NOL)					
22	Total State Tax Deferred	(677)	(44)	(721)	-	(721)
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	(11,635)	(750)	(12,386)	-	(12,386)
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	(3,956)	(255)	(4,211)	-	(4,211)
29	Add: State Deferred Taxes (Line 21)	(677)	(44)	(721)	-	(721)
30						
31	Total Deferred Tax Expense (To C-1)	\$ (4,633)	\$ (299)	\$ (4,932)	\$ -	\$ (4,932)
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	2,723	15,897	18,620	3,111	18,178	21,289	(4,511)	(107,783)	(112,294)
2	2008	2,723	15,897	18,620	5,909	34,521	40,430	(4,885)	(109,471)	(114,356)
3	2009	2,723	15,897	18,620	5,909	34,521	40,430	(5,642)	(114,305)	(119,947)
4	2010	2,723	15,897	18,620	6,149	35,924	42,073	(3,674)	(103,149)	(106,824)
5	2011	2,723	15,897	18,620	5,909	34,521	40,430	(5,553)	(114,674)	(120,227)
6	2012	2,723	15,897	18,620	5,909	34,521	40,430	(4,888)	(110,990)	(115,878)
7	2013	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(150,815)	(159,763)
8	2014	2,723	15,897	18,620	5,909	34,521	40,430	(8,948)	(165,200)	(174,148)
9	2015	2,723	15,897	18,620	5,909	34,521	40,430	(8,557)	(162,465)	(171,022)
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	(4,314)	(25,211)	(29,525)	(1,619)	(9,463)	(11,082)	(3,095)	-	(3,095)
14	2008	(6,994)	(40,862)	(47,856)	(817)	(4,776)	(5,593)	(3,315)	(38)	(3,353)
15	2009	(6,409)	(37,445)	(43,854)	(0)	1	1	(3,315)	(296)	(3,611)
16	2010	(3,589)	(20,972)	(24,561)	(0)	1	1	(3,315)	(554)	(3,869)
17	2011	(1,936)	(11,317)	(13,253)	1	4	5	(3,509)	(591)	(4,100)
18	2012	(533)	(3,124)	(3,657)	1	4	5	(3,482)	(586)	(4,068)
19	2013	47	266	313	1	4	5	(3,223)	(555)	(3,778)
20	2014	47	266	313	1	4	5	(3,223)	(555)	(3,778)
21	2015	47	266	313	1	4	5	(3,194)	(550)	(3,745)
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	-	-	-	(1,317)	(107,184)	(108,501)	-	-	-
27	2008	-	-	-	(2,391)	(114,213)	(116,604)	-	-	-
28	2009	-	-	-	(4,550)	(126,983)	(131,533)	-	-	-
29	2010	-	-	-	(5,642)	(133,445)	(139,088)	-	-	-
30	2011	-	-	-	(8,740)	(153,188)	(161,928)	-	-	-
31	2012	-	2	2	(9,505)	(157,704)	(167,209)	-	-	-
32	2013	-	-	-	(9,619)	(153,945)	(163,564)	(1,911)	-	(1,911)
33	2014	-	-	-	(9,619)	(168,330)	(177,949)	(1,911)	-	(1,911)
34	2015	-	-	-	(8,180)	(165,712)	(173,893)	(1,933)	(40)	(1,973)
35										
36										
37										
Line No.	Year	Account No. 191								
		State	Federal	Total						
39	2007	-	-	-						
40	2008	-	-	-						
41	2009	-	-	-						
42	2010	-	-	-						
43	2011	-	-	-						
44	2012	-	-	-						
45	2013	(2,874)	(47,003)	(49,877)						
46	2014	(2,874)	(47,003)	(49,877)						
47	2015	(3,929)	(46,851)	(50,780)						

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



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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007					2,723					3,111
2	2008	2,723				2,723	3,111	2,798			5,909
3	2009	2,723				2,723	5,909				5,909
4	2010	2,723				2,723	5,909	240			6,149
5	2011	2,723				2,723	6,149	(240)			5,909
6	2012	2,723				2,723	5,909				5,909
7	2013	2,723				2,723	5,909				5,909
8	2014	2,723				2,723	5,909				5,909
9	2015	2,723				2,723	5,909				5,909
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					(4,314)					(1,619)
16	2008	(4,314)	(2,680)			(6,994)	(1,619)	802			(817)
17	2009	(6,994)	585			(6,409)	(817)	817			(0)
18	2010	(6,409)	2,820			(3,589)	(0)				(0)
19	2011	(3,589)	1,653			(1,936)	(0)	1			1
20	2012	(1,936)	1,403			(533)	1				1
21	2013	(533)	580			47	1				1
22	2014	47				47	1				1
23	2015	47				47	1				1
24											
25											
Account No. 190.2024 Deferred Tax 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	-	(38)			(38)	-				-
31	2009	(38)	(258)			(296)	-				-
32	2010	(296)	(258)			(554)	-				-
33	2011	(554)	(37)			(591)	-				-
34	2012	(591)	5			(586)	-				-
35	2013	(586)	31			(555)	-				-
36	2014	(555)	0			(555)	-				-
37	2015	(555)	5			(550)	-				-
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					(1,317)					-
44	2008	(1,317)	(1,074)			(2,391)	-				-
45	2009	(2,391)	(2,159)			(4,550)	-				-
46	2010	(4,550)	(1,092)			(5,642)	-				-
47	2011	(5,642)	(3,098)			(8,740)	-				-
48	2012	(8,740)	(765)			(9,505)	-				-
49	2013	(9,505)	(114)			(9,619)	-	(2,874)			(2,874)
50	2014	(9,619)	1			(9,619)	(2,874)				(2,874)
51	2015	(9,619)	1,438			(8,180)	(2,874)	(1,055)			(3,929)
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	-	(1,911)			(1,911)					
64	2014	(1,911)				(1,911)					
65	2015	(1,911)	(21)			(1,933)					

Supporting Schedules: None  
 Recap Schedules: C-6

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					15,897					18,178
2	2008	15,897				15,897	18,178	16,343			34,521
3	2009	15,897				15,897	34,521				34,521
4	2010	15,897				15,897	34,521	1,403			35,924
5	2011	15,897				15,897	35,924	(1,403)			34,521
6	2012	15,897				15,897	34,521				34,521
7	2013	15,897				15,897	34,521				34,521
8	2014	15,897				15,897	34,521				34,521
9	2015	15,897				15,897	34,521				34,521
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					(25,211)					(9,463)
16	2008	(25,211)	(15,651)			(40,862)	(9,463)	4,687			(4,776)
17	2009	(40,862)	3,417			(37,445)	(4,776)	4,777			1
18	2010	(37,445)	16,473			(20,972)	1	0			1
19	2011	(20,972)	9,655			(11,317)	1	3			4
20	2012	(11,317)	8,193			(3,124)	4	0			4
21	2013	(3,124)	3,390			266	4	0			4
22	2014	266				266	4	0			4
23	2015	266				266	4	0			4
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					(3,095)					(107,184)
30	2008	(3,095)	(220)			(3,315)	(107,184)	(7,029)			(114,213)
31	2009	(3,315)	0			(3,315)	(114,213)	(12,770)			(126,983)
32	2010	(3,315)	0			(3,315)	(126,983)	(6,463)			(133,445)
33	2011	(3,315)	(194)			(3,509)	(133,445)	(19,743)			(153,188)
34	2012	(3,509)	27			(3,482)	(153,188)	(4,516)			(157,704)
35	2013	(3,482)	259			(3,223)	(157,704)	3,759			(153,945)
36	2014	(3,223)	0			(3,223)	(153,945)	(14,385)			(168,330)
37	2015	(3,223)	28			(3,194)	(168,330)	2,618			(165,712)
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	-				-					-
46	2010	-				-					-
47	2011	-				-					-
48	2012	-	2			2					-
49	2013	2	(2)			-			(47,003)		(47,003)
50	2014	-				-	(47,003)				(47,003)
51	2015	-				-	(47,003)	152			(46,851)
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	-	(40)			(40)					

Supporting Schedules: None  
 Recap Schedules: C-6

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule: C-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah Swain

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

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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 - Tierra Verde  
Docket No.: 160101 - WS  
Schedule Year Ended: December 31, 2015

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

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

Line No.	Description	Parent's Name: Utilities, Inc.		
		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 - Tierra Verde based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

Supporting Schedules: None  
Recap Schedules: C-3



Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule: C-9

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah Swain

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

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Line  
No.

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- 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 - Tierra Verde

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah Swain

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

---

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

## Cost of Capital

Schedule of Requested Cost of Capital

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule D-1

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 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		\$449,905	41.07%	6.70%	2.75%
2	Short Term Debt		42,728	3.90%	2.32%	0.09%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		478,454	43.68%	10.40%	4.54%
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		124,333	11.35%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$1,095,420</u>	<u>100.00%</u>		<u>7.38%</u>

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
2. Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedules: A-1, A-2



Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage	(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,550,096)	46.33%	449,905	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,057,272)	4.40%	42,728	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,944,049	191,433,000		191,433,000	(190,954,546)	49.27%	478,454	
5	Customer Deposits	-	-	-		-	-	n/a	-	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes (see Note 1)	124,271	295,294	123,919	414	124,333	-	n/a	124,333	
9	Other (Explain)									
10	Total	<u>369,868,271</u>	<u>399,239,343</u>	<u>388,656,919</u>	414	<u>388,657,333</u>	<u>(387,561,914)</u>	<u>100.00%</u>	<u>1,095,420</u>	
13	<b>Note:</b>									
14	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

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

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)
Line No.	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 UIF's parent company, Utilities, Inc.											

Recap Schedules: D-2

Schedule of Short Term Debt  
13 Month Average

Florida Public Service Commission

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

Schedule D-4  
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/15	Effective Cost Rate
1	Chase	\$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: D-2

Cost of Long Term Debt  
13 Month Average Balance

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	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		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6  
Recap Schedules: D-2



Cost of Variable Rate Long Term Debt  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
Docket No.: 160101 - WS  
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)
	13 Month Average			13 Month Average				Annual Amortization of	Annual Amortization of				
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Associated with Column (4)	Associated with Column (4)	Discount or Premium on Principal Outstanding	Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for Utilities, Inc.												

Supporting Schedules: None  
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde  
 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	NO CUSTOMER DEPOSITS			
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 - Tierra Verde

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)	(5)
		Test Year Rates Effective 3.14.2014	Test Year Rates Effective 12.07.2015	Test Year Rates Effective 06.24.2016	Proposed Rates
1	<b>Residential</b>				
2	Flat Rate (bi-monthly)	\$95.35	\$96.91	\$97.29	\$107.82
3					
4	<b>General Service (Bi-Monthly)</b>				
5	5/8" x 3/4"	\$60.81	\$61.10	\$62.06	\$68.77
6	1"	\$152.03	\$154.52	\$155.13	\$171.93
7	1.5"	\$304.06	\$309.05	\$310.28	\$343.85
8	2"	\$486.50	\$494.48	\$496.44	\$550.16
9	3"	\$973.00	\$988.96	\$992.89	\$1,031.55
10	4"	\$1,520.29	\$1,545.22	\$1,551.36	\$1,719.25
11	6"	\$3,040.59	\$3,090.46	\$3,102.73	\$3,438.50
12					
13	Gallonage Charge per 1,000 gallons	\$3.51	\$3.57	\$3.58	\$3.97



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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Billable Gallons (in 000's)	Total Test	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
		1.1.2015 to 12.7.2015	1.1.2015 to 12.7.2015	3.14.2014	1.1.2015 to 12.7.2015	12.7.2015 - 12.31.2015	12.7.2015 - 12.31.2015	12.7.2015	12.7.2015 - 12.31.2015	Jan - Dec 2015	Jan - Dec 2015	Year Revenue	06.24.2016				
1	<b>Residential - Base Charge</b>																
2	Flat Rate All Meter Sizes	5,187		\$95.35	\$494,580	472		\$96.91	\$45,742	5,659		\$540,322	\$97.29	\$550,564	\$107.82	\$610,153	
3	Total Residential Service	5,187			\$494,580	472			\$45,742	5,659		\$540,322		\$550,564		\$610,153	
4	Average Residential Bill				95.35				\$96.91			\$95.48		\$97.29		\$107.82	
5																	
6	<b>General Service - Base Charge</b>																
7	5/8" General Service	11		\$60.81	\$669	1		\$61.10	\$61	12		\$730	\$62.06	\$745	\$68.77	\$825	
8	1" General Service	224		\$152.03	\$34,055	20		\$154.52	\$3,090	244		\$37,145	\$155.13	\$37,852	\$171.93	\$41,950	
9	1.5" General Service	125		\$304.06	\$38,008	11		\$309.05	\$3,400	136		\$41,407	\$310.28	\$42,198	\$343.85	\$46,764	
10	2" General Service	205		\$486.50	\$99,733	18		\$494.48	\$8,901	223		\$108,633	\$496.44	\$110,706	\$550.16	\$122,686	
11	3" General Service			\$973.00	\$0			\$988.96	\$0	0		\$0	\$992.89	\$0	\$1,031.55	\$0	
12	4" General Service	6		\$1,520.29	\$9,122	0		\$1,545.22	\$0	6		\$9,122	\$1,551.36	\$9,308	\$1,719.25	\$10,316	
13	6" General Service	12		\$3,040.59	\$36,487	1		\$3,090.46	\$3,090	13		\$39,578	\$3,102.73	\$40,335	\$3,438.50	\$44,701	
14	Total General Service Base Facility Charge:	583			\$218,072	51			\$18,542	634		\$236,615		\$241,144		\$267,240	
15																	
16	<b>Gallonge Charge (per 1,000 Gallons)</b>		52,364	\$3.51	\$183,798	4,760		\$3.57	\$16,993	57,124		\$200,791	\$3.58	\$204,504	\$3.97	\$226,782	
17	Total General Service Consumption		52,364		183,798	4,760			16,993	57,124		\$200,791		\$204,504		\$226,782	
18	Total General Service	583	52,364		\$401,870	51	4,760		\$35,535	634	57,124	\$437,405		\$445,648		\$494,023	
19	Average General Service Bill				\$689.31				\$696.77			\$689.91		\$702.92		\$779.22	
20																	
21	Other Miscellaneous Revenues				\$0				\$0			\$0		\$0		\$0	
22	Total Other Revenues				-				-			\$0		\$0		\$0	
23																	
24	Adjusted Test Year/ Annualized / Proposed Revenues				\$896,451				\$81,277			\$977,727		\$996,212		\$1,104,176	
25																	
26	Total Per Books				\$ 901,706				\$ 81,950			\$ 983,657					
27	Test Year Accrual				\$ (32,524)				\$ 55,509			\$22,985					
28	Per Books Net of Accrual				\$ 934,231				\$ 26,441			\$ 960,672			Total Required Revenues \$	1,104,024	
29	Difference				(\$37,780)				\$54,836			\$17,055			Difference \$	152	
30	Percentage				-4.04% *				207.39% *			1.78% *			Percentage Difference	0.01%	
31																	
32	UIF - Tierra Verde bills bimonthly, as a result the entire year is more representative of the difference between per books net of accrual and the billing analysis.																

Customer Monthly Billing Schedule  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Test Year Ended: December 31, 2015  
 Water [ ] 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.

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January						-
2	February	943		105			1,048
3	March						-
4	April	943		105			1,048
5	May						-
6	June	943		106			1,049
7	July						-
8	August	943		106			1,049
9	September						-
10	October	943		106			1,049
11	November						-
12	December	943		106			1,049
13							
14	Total	5,658	-	634	-	-	6,292

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule E-4

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

Water [ ] Sewer [x]

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A	\$ 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 Charge (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Charge			\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	N/A	N/A	*	N/A
8	*Pursuant to Florida Statute 832.08(5)				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule E-5

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 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges				\$ -	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule E-6

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

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

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.



Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

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
----------	-------------	-------------	-----------------

Utilities, Inc. of Florida - Tierra Verde is a sewer only utility; therefore this schedule is not applicable.

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

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.

Line No.	(1) Type	(2) Description
1		UIF - Tierra Verde 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 - Tierra Verde  
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 - Tierra Verde 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 - Tierra Verde

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		(4) Sewer		
		(3) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges	
1	UIF - Tierra Verde	is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				
2						

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde**

**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>
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

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



Company: Utilities, Inc. of Florida - Tierra Verde

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

1 UIF - Tierra Verde 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 - Tierra Verde  
 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 - Tierra Verde (241-428)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	9.519
Feb-15					0.000	11.516
Mar-15					0.000	10.248
Apr-15					0.000	10.392
May-15					0.000	9.401
Jun-15					0.000	9.401
Jul-15					0.000	11.260
Aug-15					0.000	13.090
Sep-15					0.000	11.078
Oct-15					0.000	11.889
Nov-15					0.000	9.452
Dec-15					0.000	11.788
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>129.033</b>

(Above data in millions of gallons)

All wastewater pumped to City of St. Petersburg for treatment and disposal.



Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)

Schedule F-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: F. Seidman

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

	MONTH	GPD
<b>NOT APPLICABLE - ALL TREATMENT PURCHASED</b>		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity		
2. Annual Average Daily Flow		
An average of the daily flows during the test year.		

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

---

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

**NOT APPLICABLE - ALL TREATMENT PURCHASED**

1 (A) Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)	
2	<u>0</u>
3 (B) Less: Excess I&I	0
4 (C) Plus: Property needed for post test year period ( See F-8)	<u>0</u>
5 (D) Total Flows	0
6 (E) Permitted capacity	<u>0</u>
7 (F) Used and useful percentage	%
8 (G) Non-used and useful percentage	%

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

**A. Infiltration allowance, excluding service laterals**

	Main dia. inches	Main length feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
1	8	27,885	5.281	21,125	
2	10	440	0.083	417	
	12	4,021	0.762	4,569	
	15	3,461	0.655	4,916	
3	18	<u>3,125</u>	<u>0.592</u>	<u>5,327</u>	
4	Total	38,932	7.373	36,354	13,269,167
5	Estimated Inflow @ 10% of flows (I.10)				
6	Allowable I&I				

**B. Calculation of Inflow & Infiltration (I&I)**

7 Wastewater treated 129,033,140

	Gallons billed to WW cust. (1)	Estimated (2) returned
8	Residential	N/A 100%
	Multi-Units	N/A 100%
9	Commercial	<u>N/A</u> <u>100%</u>
10	Estimated flows returned	

(1) - Treatment is provided by City of St. Petersburg. The City also provides water service. In prior cases, the City has provided information on water gallons sold so we could do an I&I analysis. The City no longer provides this service, therefore a direct estimate of I/I flows is not possible.

11	Estimated I&I (treated less returned) [I.7-I.10]	N/A
12	Actual less allowable [I.11-I.6]	N/A
13	Excess, if any [I.11-I.6, if positive]	N/A
14	Excess as percent of wastewater treated	N/A

The Tierra Verde service area is located entirely on a barrier island at the mouth of Tampa Bay. Ground water levels are always high, making the collection system more susceptible to I&I. At the time of the previous case, TY 2007, the utility had found that the storm water systems of some of the condo developments were tied into the collection system.

In addition, the Utility had found that I&I was entering the system from poorly constructed or damaged and abandoned developer lines. At that time, the City was treating 201.263 mg annually with 880 average SFRs and the estimated excess I/I flow was 29 mg. The Utility initiated I&I studies, tracked down the major sources of I/I and continues to carry out maintenance and repairs as needed. As a result, the City is now treating only 129.033 mg annually with a slight increase in average SFRs to 925 (from F-10), a reduction of 72 mg annually. This more than eliminates the 29 mg excess I/I found in 2007. It appears that the Utility has been effective in controlling and eliminating excess I/I.

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde (241-428)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule F-7  
Page 1 of 1  
Preparer: F. Seidman**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.**

---

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

**Wastewater Collection System**

**In Docket No. 080248-SU, Order No. PSC-09-0372-PAA-SU, the Commission found the wastewater collection system to be 100% used and useful because the collection system in place was needed to serve the current customers. There has been no change to the collection system. It should remain 100% used and useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Tierra Verde (241-428)**

**Schedule F-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: F. Seidman**

**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**

**Not Applicable - All sewage treatment service purchased from City of St. Petersburg.**

**Collection System**

**Not Applicable - System is built out. See Sch. F-7.**



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde (241-428)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

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

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	(3) Meter Equivalent ERCs See Note		(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending						
2	2011	922	925	924	N/A	N/A	N/A	924	-
3	2012	925	931	928	N/A	N/A	N/A	928	0.49%
4	2013	931	932	932	N/A	N/A	N/A	932	0.38%
5	2014	932	937	935	N/A	N/A	N/A	935	0.32%
6	2015	937	952	945	N/A	N/A	N/A	945	1.07%
Average Growth Through 5-Year Period (Col. 8)									<u>0.59%</u>

NOTE: Water is supplied by the City of St. Petersburg. Wastewater customer pay a flat rate. The City no longer maintains historical records regarding the gallons used by class or in total. Therefore, the growth analysis above is based on the historical number of meters equivalents as shown in the Utility's annual report at Schedule S-11. Since the Utility purchases all treatment and disposal service and the collection system is 100% used and useful (Sch. 7), the growth factor is not relevant.

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

		<u>X</u>	<u>Y</u>
Constant:	916.25	1	924
X Coefficient:	5.25	2	928
R^2:	0.91153369	3	932
		4	935
		5	945

Projection based on regression

Projected 5 year growth past TY	10	ERCs
Average annual growth	2.00	ERCs

Projection based on averages

Projected 5 year growth past TY	28	ERCs
Average annual growth	5.57	ERCs

Interim Rate  
Schedules

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,599,437	(A)	\$ 4,599,437	A-3, A-6
2					
3	Utility Land & Land Rights	727	(A)	727	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	(B)	-	A-7
6					
7	Construction Work in Progress	18	(18) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(3,329,766)	25,394 (D)	(3,304,372)	A-3, A-10
10					
11	Less: CIAC	(1,821,202)	(E)	(1,821,202)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	1,566,010	(E)	1,566,010	A-3, A-14
14					
15	Acquisition Adjustments	351,207	(351,207) (F)		A-18
16					
17	Accum. Amort. of Acq. Adjustments	(81,247)	81,247 (F)		A-18
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	95,329 (G)	95,329	A-3, A-17
22					
23	Total Rate Base	\$ 1,285,184	\$ (149,255)	\$ 1,135,929	

Schedule of Adjustments to Rate Base  
 Company: Utilities, Inc. of Florida - Tierra Verde  
 Docket No.: 160101 - WS  
 Schedule Year Ended: December 31, 2015  
 Interim  Final

Florida Public Service Commission  
 Schedule: A-3 (Interim)  
 Page 1 of 1  
 Preparer: Deborah Swain  
 Historic  Projected

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2			
3	(B) Non-Used & Useful Plant		
4			
5	(B) Construction Work in Progress		
6	To remove from rate base average construction work in progress		\$ (18)
7	<b>Total Construction Work in Progress</b>		<u>\$ (18)</u>
8	(C) Accumulated Depreciation		
9	390.7 Correct depreciation of Project Phoenix (10 yr)		\$ (25,394)
10			
11	(D) Contribution in Aid of Construction		
12			
13	(E) To remove Acquisition Adjustment		\$ (351,207)
14			
15	(F) To remove Accumulated Amortization of Acquisition Adjustment		\$ 81,247
16			
17	(G) Working Capital per Schedule A-17, limited to \$0		
18	Balance sheet method (limited to \$0) Schedule A-17		\$ -
19	Per 1/8 O&M method		\$ 95,329

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 983,657	\$ 8,873 (A)	\$ 992,530	\$ 69,084 (A)	\$ 1,061,613	B-4, B-3
2							
3	Operation & Maintenance	762,629	(B)	762,629	(B)	762,629	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	120,386	(4,292) (C)	116,094	(C)	116,094	B-14, B-3
6							
7	Amortization	-	(D)	-	(D)	-	B-3
8							
9	Taxes Other Than Income	55,865	878 (E)	56,742	3,109 (E)	59,851	B-15, B-3
10							
11	Provision for Income Taxes	(1,870)	11,141 (F)	9,271	24,826 (F)	34,097	C-1, B-3
12							
13	OPERATING EXPENSES	937,009	7,726	944,735	27,935	972,670	
14							
15	NET OPERATING INCOME	\$ 46,648	\$ 1,146	\$ 47,794	\$ 41,148	\$ 88,943	
16							
17							
18	RATE BASE	\$ 1,285,184	\$ (149,255)	\$ 1,135,929		\$ 1,135,929	
19							
20							
21	RATE OF RETURN	3.63 %		4.21 %		7.83%	



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

Florida Public Service Commission  
 Schedule: B-3 (Interim)  
 Page 1 of 1  
 Docket No.: 160101 - WS  
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues</b>		
2	(1) Annualized Revenue		
3	Annualized sewer revenues Schedule E-2		\$992,530
4	Test Year sewer revenues Schedule B-4		983,657
5	Adjustment required		<u>\$ 8,873</u>
6			
7	(2) Revenue Increase		
8	Increase in revenue required by the Utility to realize a		
9	7.83% rate of return		<u>\$ 69,084</u>
10			
11	<b>Total Adjustments to Revenues</b>		<u>\$ 77,956</u>
12			
13	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
13	<b>(C) Adjustments to Depreciation Expense</b>		
14	390.7 Correct depreciation of Project Phoenix (10 yr)		\$ (4,292)
15			
16			
17	<b>(D) Taxes Other Than Income</b>		
18	(1) Regulatory Assessment Fees		
19	(a) RAFs for test year revenues per books		44,265
20	Less RAFs per books		<u>43,786</u>
21	Adjust for test year revenues per books		<u>\$ 478</u>
22			
23	(b) Adjust for annualized revenues per Adjust (A) above		8,873
24	RAF rate		0.045
25	RAF Adjustment Required for Annualized Revenues		<u>\$ 399</u>
26			
27	<b>Total Adjustments to Test Year TOTI</b>		<u>\$ 878</u>
28			
29	(2) To adjust RAF's for requested revenues (A) above		
30	Total Revenue Increase Requested		\$ 69,084
31	RAF rate		<u>0.045</u>
32	RAF Adjustment Required for Requested Revenues		<u>\$ 3,109</u>
33			
34	<b>Total increase in Taxes Other Than Income</b>		<u>\$ 3,987</u>
35	<b>(E) Provision for Income Taxes</b>		
36	(1) Adjusted taxes prior to revenue increase		\$ 9,271
37	(2) To calculate additional taxes due to requested revenue adjustments		<u>\$ 24,826</u>
38	<b>Total Provision for Income Taxes</b>		<u>\$ 34,097</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule D-1 (Interim)

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: John Hoy

Historical  Projected

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	468,864	41.28%	6.70%	2.76%
2	Short Term Debt	44,528	3.92%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	498,617	43.90%	11.34%	4.98%
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	123,919	10.91%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>1,135,928</u>	<u>100.00%</u>		<u>7.83%</u>

Supporting Schedules: D-2

Recap Schedules: A-2

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

Florida Public Service Commission

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

Schedule D-2 (Interim)  
Page 1 of 1  
Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Prior Year Balance	(3) Test Year Balance	(4) Thirteen Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE
					Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,531,136)	46.33%	468,864
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(17,055,472)	4.40%	44,528
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	187,444,000	201,944,049	191,433,000	(190,934,383)	49.27%	498,617
5	Customer Deposits	-	-	-	-	n/a	-
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	n/a	-
8	Accumulated Deferred Income Taxes (see note 1)	124,271	295,294	123,919	-	n/a	123,919
9	Other (Explain)				-	n/a	
10							
11	Total	<u>369,868,271</u>	<u>399,239,343</u>	<u>388,656,919</u>	<u>(387,520,991)</u>	<u>100.00%</u>	<u>1,135,929</u>
12							
13	<b>Notes:</b>						
14	Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.						

Recap Schedules: D-1

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Tierra Verde

Schedule: E-1 (Interim)

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [ ] or Sewer [X]

Interim [X] Final [ ]

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)	(5)
		Test Year Rates Effective 3.14.2014	Test Year Rates Effective 12.07.2015	Test Year Rates Effective 06.24.2016	Proposed Rates
1	<b>Residential</b>				
2	Flat Rate (bi-monthly)	\$95.35	\$96.91	\$97.29	\$103.65
3					
4	<b>General Service (Bi-Monthly)</b>				
5	5/8" x 3/4"	\$60.81	\$61.10	\$62.06	\$65.35
6	1"	\$152.03	\$154.52	\$155.13	\$165.27
7	1.5"	\$304.06	\$309.05	\$310.28	\$330.56
8	2"	\$486.50	\$494.48	\$496.44	\$528.90
9	3"	\$973.00	\$988.96	\$992.89	\$1,057.79
10	4"	\$1,520.29	\$1,545.22	\$1,551.36	\$1,652.77
11	6"	\$3,040.59	\$3,090.46	\$3,102.73	\$3,305.56
12					
13	Gallage Charge per 1,000 gallons	\$3.51	\$3.57	\$3.58	\$3.82

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line	Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Billable Gallons (in 000's)	Total Test Year Revenue	Test Year Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
No.	1.1.2015 to 12.7.2015	1.1.2015 to 12.7.2015	3.14.2014	1.1.2015 to 12.7.2015	12.7.2015 - 12.31.2015	12.7.2015 - 12.31.2015	12.7.2015	12.7.2015 - 12.31.2015	Jan - Dec 2015	Jan - Dec 2015	Year Revenue	12.7.2015	Revenues	Rates	Proposed Rates	
1	<b>Residential - Base Charge</b>															
2	Flat Rate All Meter Sizes	5,187		\$95.35	\$494,580	472		\$96.91	\$45,742	5,659	\$540,322	\$96.91	\$548,414	\$103.65	\$586,555	
3	Total Residential Service	5,187			\$494,580	472		\$45,742	5,659		\$540,322		\$548,414		\$586,555	
4	Average Residential Bill				95.35			\$96.91			\$95.48		\$96.91		\$103.65	
5	<b>General Service - Base Charge</b>															
7	5/8" General Service	11	\$60.81	\$669	1		\$61.10	\$61	12		\$730	\$61.10	\$733	\$65.35	\$784	
8	1" General Service	224	\$152.03	\$34,055	20		\$154.52	\$3,090	244		\$37,145	\$154.52	\$37,703	\$165.27	\$40,326	
9	1.5" General Service	125	\$304.06	\$38,008	11		\$309.05	\$3,400	136		\$41,407	\$309.05	\$42,031	\$330.56	\$44,956	
10	2" General Service	205	\$486.50	\$99,733	18		\$494.48	\$8,901	223		\$108,633	\$494.48	\$110,269	\$528.90	\$117,945	
11	3" General Service		\$973.00	\$0			\$988.96	\$0	0		\$0	\$988.96	\$0	\$1,057.79	\$0	
12	4" General Service	6	\$1,520.29	\$9,122	0		\$1,545.22	\$0	6		\$9,122	\$1,545.22	\$9,271	\$1,652.77	\$9,917	
13	6" General Service	12	\$3,040.59	\$36,487	1		\$3,090.46	\$3,090	13		\$39,578	\$3,090.46	\$40,176	\$3,305.56	\$42,972	
14	Total General Service Base Facility Charges	583		\$218,072	51		\$18,542	634			\$236,615		\$240,183		\$256,900	
16	Gallonaage Charge (per 1,000 Gallons)		52,364	\$3.51	\$183,798	4,760	\$3.57	\$16,993	57,124	\$200,791	\$3.57	\$203,933	\$3.82	\$218,214		
17	Total General Service Consumption		52,364		183,798	4,760		16,993	57,124	\$200,791		\$203,933		\$218,214		
18	Total General Service	583	52,364		\$401,870	51	4,760	\$35,535	634	57,124	\$437,405		\$444,116		\$475,114	
19	Average General Service Bill				\$689.31			\$696.77			\$689.91		\$700.50		\$749.39	
21	<b>Other Miscellaneous Revenues</b>															
22	Total Other Revenues				-			-			\$0		\$0		\$0	
24	<b>Adjusted Test Year/ Annualized / Proposed Revenues</b>															
					\$896,451			\$81,277			\$977,727		\$992,530		\$1,061,669	
26	Total Per Books				\$ 901,706			\$ 81,950			\$ 983,657					
27	Test Year Accrual				\$ (32,524)			\$ 55,509			\$22,985					
28	Per Books Net of Accrual				\$ 934,231			\$ 26,441			\$ 960,672					
29	Difference				(\$37,780)			\$54,836			\$17,055					
30	Percentage				-4.04%			207.39%			1.78%					
													Total Required Revenues	\$	1,061,613	
													Difference	\$	56	
													Percentage Difference		0.01%	