# CLASS A and B WATER AND/OR WASTEWATER UTILITIES

# FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

# **VOLUME I**



FOR THE

Test Year Ended: 12/31/2015

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

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

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# Rate Base

# **Schedule of Water Rate Base**

#### Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Schedule: A-1 Page 1 of 1

**Preparer: Deborah Swain** 

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

	(1)	Ave	(2) erage Amount		(3) A-3			(4) Adjusted	(5)
Line			Per		Utility			Utility	Supporting
No.	Description	Books			Adjustments			Balance	Schedule(s)
1	Utility Plant in Service	\$	27,156,267	\$	(641,054)	(A)	\$	26,515,213	A-3, A-5
2									
3	Utility Land & Land Rights		97,683			(A)		97,683	A-3, A-5
4									the sect
5	Less: Non-Used & Useful Plant					(B)		-	A-7
6 7					TWO ARAC CONTROL LAND	197091			
	Construction Work in Progress		62,507		(62,507)	(C)			A-3
8			\$2000000000000000000000000000000000000					*********	
9	Less: Accumulated Depreciation		(16,741,026)		1,724,293	(D)		(15,016,733)	A-3, A-9
10			War and the same of the same						
11	Less: CIAC		(10,794,533)		894,832	(E)		(9,899,701)	A-3, A-12
12	The particular regarding of a function of the particular and the parti								
13	Accumulated Amortization of CIAC		8,475,822		(21,323)	(E)		8,454,499	A-3, A-14
14	TABLES TO CARLOS AND A CONTRACTOR OF THE CONTRAC					(m)			
15	Acquisition Adjustments					(F)			=
16						/=\			
17	Accum. Amort. of Acq. Adjustments					(F)			2
18									A 2 A 16
19	Advances For Construction								A-3, A-16
20					171 611	(6)		171 611	A 2 A 17
21	Working Capital Allowance			_	171,611	(6)	_	171,611	A-3, A-17
22	Tatal Bata Basa	•	9 256 720	•	2.065.052		ć	10 222 572	
23	Total Rate Base	\$	8,256,720	Þ	2,065,852	8 8	\$	10,322,572	

# **Schedule of Sewer Rate Base**

# Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

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.

	(1)	Ave	(2) erage Amount	(3) A-3		(4) Adjusted	(5)
Line			Per	Utility		Utility	Supporting
No.	Description		Books	Adjustments		Balance	Schedule(s)
1	Utility Plant in Service	\$	32,497,708	\$ 8,530,776	(A)	\$ 41,028,484	A-3, A-6
2							
3	Utility Land & Land Rights		186,410		(A)	186,410	A-3, A-6
4							
5	Less: Non-Used & Useful Plant		17,484	(17,484)	(B)	-	A-7
6							
7	Construction Work in Progress		2,128,281	(2,128,281)	(C)	02	A-3
8							
9	Less: Accumulated Depreciation		(16,773,492)	683,579	(D)	(16,089,913)	A-3, A-10
10							
11	Less: CIAC		(12,166,922)	(905,004)	(E)	(13,071,926)	A-3, A-12
12							
13	Accumulated Amortization of CIAC		10,746,463	35,725		10,782,188	A-3, A-14
14							
15	Acquisition Adjustments						-
16							
17	Accum. Amort. of Acq. Adjustments						-
18							
19	Advances For Construction						A-3, A-16
20							
21	Working Capital Allowance			202,063	(G)	 202,063	A-3, A-17
22							
23	Total Rate Base	\$	16,635,932	\$ 6,401,374	-11	\$ 23,037,305	

Schedule of Adjustments to Rate Base Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: A-3 Page 1 of 3

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(1,119,016)	1,119,016
4	341.5 / 391.7 Transportation Eqpt Wtr	(442,661)	442,661
5	348.5 / 398.5 Other Plant	(9,961)	9,961
6	Total Allocations of common Plant between systems	\$ (1,571,638) \$	1,571,638
7			
8	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
9		\$ (209,291) \$	(112,190)
10		AV 26 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	
11	(3) Pro Forma Plant Additions		
12	311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	165,074	
13	331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	97,343	
14	371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install		81,583
15	331.4 Autumn Drive WM Replacement:	100,000	
16	331.4 Markham Wood Utility Relocations	64,396	
17	331.4 Myrtle Lake Hills Water Mains	658,854	
18	361.2 Phase 2 Inflow & Infiltration Study and Remediation		1,705,183
19	389.3 Lift Station RTU Installation		327,000
20	380.4 Wekiva WWTP Blower Replacement		625,000
21	380.4 Wekiva WWTP Rehabilitation		1,807,189
22	360.2 Shadow Hills Flow Diversion		1,935,443
23	354.3 Shadow Hills Flow Diversion		257,364
24	370.3 Shadow Hills Flow Diversion		1,590,373
25	371.3 Shadow Hills Flow Diversion		329,820
26	380.4 Shadow Hills Flow Diversion		100,000
27	355.4 Shadow Hills Electrical Generator (transfer from Longwood)		89,900
28	340.5/390.7 GIS system - allocated portion	135,870	109,309
29	341.5/391.7 Vehicle major upgrade - allocated portion	8,682	6,985
30	341.5/391.7 Vehicle replacement program - allocated portion	131,813	106,046
31			50
32	Total Pro Forma Plant Additions	\$ 1,362,032	\$ 9,071,195
33	(4) Plant retired during the test year related to Pro Forma		
34	331.4 Autumn Drive WM Replacement:	(75,000)	
35	331.4 Markham Wood Utility Relocations	(48,297)	
36	380.4 Wekiva WWTP Blower Replacement		(468,750)
37	360.2 Shadow Hills Flow Diversion		(1,451,582)
38	341.5/391.7 Vehicle replacement program - allocated portion	\$ (98,860)	(79,535)
39	Total Pro Forma Plant Retirements	\$ (222,157)	\$ (1,999,867)
40	·		
41	Total Adjustments to Utility Plant in Service	\$ (641,054)	\$ 8,530,776
42			
43	(B) Non-Used & Useful Plant		
44	To Remove Average Plant Held for Future Use from Rate Base	\$ -	\$ (17,484)
45	ericario amonta a transmissi (A. 💆 (Tito) e 1900 (Tito) e		
46	(C) Construction Work in Progress		
47	To remove from rate base average construction work in progress	\$ (62,507)	\$ (2,128,281)
77	. o . c b. ob. co.	1 1 1 1 1 1 1	

Schedule of Adjustments to Rate Base Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: A-3 Page 2 of 3

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(D) Accumulated Depreciation		
2	(1) Adjustment to Allocate Common Plant between Systems.		
3	340.5 / 390.7 Office Furn & Eqpt	(964,733)	964,733
4	341.5 / 391.7 Transportation Eqpt Wtr	(351,166)	351,166
5	Total Adjustment to Rate Base allocations between systems	\$ (1,315,899)	\$ 1,315,899
6			
7	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
8	See detail schedules A-3 COA, A-9 / A-10	\$ (79,029)	\$ (194,523)
9			1923 AARAS PARTIS AND
10	(3) Correct depreciation of Project Phoenix (10 yr)	\$ (142,993)	\$ (115,024)
11			
12	(4) Annualize Accum Depr for plant additions during TY		
13	311.2 Pumping Equipment (\$47,508 * 5%)	2,375	
14	355.2 Power Gen Equipment (\$253,338 * 5% )		12,667
15	381.4 Plant Sewers (\$2,454,613 * 2.86%)		70,202
16	Total Adjustment to Annualize Accum Depr for TY Additions	\$ 2,375	\$ 82,869
17			
18	(5) Additions related to Pro Forma		
19	311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	4,127	
20	331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	1,132	
21	371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install		2,266
22	331.4 Autumn Drive WM Replacement:	1,163	
23	331.4 Markham Wood Utility Relocations	749	
24	331.4 Myrtle Lake Hills Water Mains	7,661	
25	361.2 Phase 2 Inflow & Infiltration Study and Remediation		18,946
26	371.3 Lift Station RTU Installation		9,083
27	380.4 Wekiva WWTP Blower Replacement		17,361
28	380.4 Wekiva WWTP Rehabilitation		50,200
29	360.2 Shadow Hills Flow Diversion		32,257
30	354.3 Shadow Hills Flow Diversion		4,021
31	370.3 Shadow Hills Flow Diversion		26,506
32	371.3 Shadow Hills Flow Diversion		9,162
33	380.4 Shadow Hills Flow Diversion		2,778
34	355.4 Shadow Hills Electrical Generator		39,539
35	340.5/390.7 GIS system - allocated portion	4,529	3,644
36	341.5/391.7 Vehicle major upgrade / purchase - allocated portion	868	699
37	341.5/391.7 Vehicle replacement program - allocated portion	13,181	10,605
38	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ 33,410	\$ 227,067
39			
40	(7) Plant retired during the test year related to Pro Forma		
41	331.4 Autumn Drive WM Replacement:	(75,000)	
42	331.4 Markham Wood Utility Relocations	(48,297)	
43	380.4 Wekiva WWTP Blower Replacement		(468,750)
44	360.2 Shadow Hills Flow Diversion		(1,451,582)
45	341.5/391.7 Vehicle replacement program - allocated portion	(98,860)	(79,535)
46	Total Adjustments Accumulated Depreciation- Pro Forma Retirements	\$ (222,157)	\$ (1,999,867)
47 48	Adjustments to Test Year Accumulated Depreciation		\$ (683,579)

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: A-3 Page 3 of 3

Preparer: Deborah Swain

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

Line			
No.	Description	Water	Wastewater
1	(E) Contribution in Aid of Construction		
2	(1) Reclass CIAC from Miscellaneous Revenues		
3	Connection Meter Fee	\$ (914)	\$ (87)
4			
5	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
6	See detail schedules A-3 COA, A-12	\$ (893,918)	\$ 905,091
7			
8	(3) To Reclass Cash Contribution (grant) from SJRWMD		
9	Contributed Lines/Mains		\$ (1,458,000)
10	Cash - Reuse Lines		\$ 1,458,000
11			
12	Adjustments to Test Year CIAC	\$ (894,832)	\$ 905,004
13			
14	(E) Accumulated Amortization of CIAC		
15	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
16	See detail schedules A-3 COA, A-14	\$ (21,323)	\$ 35,725
17			
18	(F) Acquisition Adjustments		
19	* A stranger of the stranger o		
20	(G) Working Capital per Schedule A-17	\$ 171,611	\$ 202,063

Preparer: Deborah Swain

**Commission Ordered Adjustments** 

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X] Historic [X] Projected []

Audit MFR Adjustment **Adjustments** To Books Plant Line **Audit Adjustment to Books** Audit Finding Reference Net **Annualize** Credit Debit Object No. Acct No. No Company/object 122.238.00 (122, 238.00)(75,223)255.1055 1055 304.3 Audit Finding No. 1 & 2 1 (4,435.00)(2,729)4,435.00 1055 304.3 Audit Finding No. 4 2 255.1055 9,255.00 5,695 1080 307.2 Audit Finding No. 1 & 2 9.255.00 3 255,1080 12,031 19,550.00 310.2 Audit Finding No. 3 19,550.00 4 255.1095 1095 Audit Finding No. 1 & 2 9,522.00 9.522.00 5,860 311.3 5 255.1105 1105 Audit Finding No. 4 (4,108)6,675.00 (6,675.00)6 255.1115 1115 320.3 32,011.00 (32,011.00)(19,699)7 255.1130 1130 333.4 Audit Finding No. 6 25,497.00 (25,497.00)(15,690)333.4 Audit Finding No. 6 8 255.1130 1130 (15,617)1130 333.4 Audit Finding No. 6 25,378.00 (25,378.00) 9 255.1130 4,237.00 2,607 Audit Finding No. 1 & 2 4,237.00 255.1135 334.4 10 1135 (112.294)334.4 Audit Finding No. 5 182,478.00 (182,478.00)11 255.1135 1135 25,378.00 25,378.00 15.617 Audit Finding No. 6 334.4 12 255.1135 1135 Audit Finding No. 6 25,497.00 25,497.00 15,690 13 255.1135 1135 334.4 32,011.00 19,699 Audit Finding No. 6 32,011.00 14 255.1135 1135 334.4 334.4 Audit Finding No. 6 24,008.00 (24,008.00)(14,774)15 1135 255.1135 (11,768)19.123.00 (19.123.00)1135 334.4 Audit Finding No. 6 16 255.1135 Audit Finding No. 6 19,034.00 (19,034.00)(11,713)255.1135 334.4 17 1135 206.00 127 336.4 Audit Finding No. 1 & 2 206.00 18 255.1150 1150 Audit Finding No. 1 & 2 1,284.00 1.284.00 790 343.5 19 255.1190 1190 Audit Finding No. 4 (362)589.00 (589.00)20 255.1190 1190 343.5 225.00 225.00 138 Audit Finding No. 1 & 2 21 255.1205 1205 346.5 5,399.00 (5,399.00)(3,322)1205 346.5 Audit Finding No. 4 22 255.1205 400.00 (400.00)(246)1210 347.5 Audit Finding No. 1 & 2 23 255.1210 45,459.00 (45,459.00) (27,975)353.5 Audit Finding No. 3 24 255,1275 1275 (3,879)6,303.00 (6.303.00) 25 1295 354.3 Audit Finding No. 1 & 2 255.1295 Audit Finding No. 1 & 2 10,994.00 10,994.00 6,766 354.4 26 255.1300 1300 10.994.00 (10,994.00)(6.766)354.7 Audit Finding No. 1 & 2 27 255.1315 1315 Audit Finding No. 3 12,031 19,550.00 19.550.00 28 255.1330 1330 355.4 7,590 Audit Finding No. 1 & 2 12,333.00 12,333.00 29 1345 360.2 255.1345 570.00 570.00 351 30 255.1350 1350 361.2 Audit Finding No. 1 & 2 27,086.00 (27,086.00)(16,668)1350 361.2 Audit Finding No. 1 & 2 255.1350 31 (435)707.00 (707.00)32 255.1353 1353 362.2 **Audit Finding No.7** 364.2 Audit Finding No. 3 3,446.00 (3,446.00)(2,121)33 1365 255.1365 (36,501)(59.314.00) 59,314.00 34 255,1380 1380 371.3 Audit Finding No. 8 6,518.00 (6.518.00)(4,011)371.3 Audit Finding No.7 35 255.1380 1380 (8,986)**Audit Finding No.7** 14,602.00 (14,602.00)36 255.1385 1385 371.5 8,716.00 (8,716.00)(5,364)Audit Finding No. 1 & 2 37 255.1400 1400 380.4 11,668 18,960.00 18,960.00 38 1400 380.4 Audit Finding No. 10 246.1400 18,960.00 (18,960.00)(11,668)39 1400 380.4 Audit Finding No. 10 255.1400 380.4 Audit Finding No. 3 263,592.00 (263,592.00)(162,210)40 255.1400 1400 39,100.00 (39,100,00) (24,062)380.4 Audit Finding No. 3 41 255.1400 1400 (6,858)Audit Finding No. 9 11.145.00 (11,145.00)380.4 42 255,1400 1400 12.000.00 (12.000.00)(7.385)Audit Finding No. 1 & 2 43 255.1440 1440 389.4 (790)1,284.00 (1,284.00)44 255,1470 1470 393.7 Audit Finding No. 1 & 2 (305.00)(188)**Audit Finding No.7** 305.00 45 1475 397.4 255.1475 112.00 112.00 46 255.1485 1485 396.7 Audit Finding No. 1 & 2 246 397.7 Audit Finding No. 1 & 2 400.00 400.00 47 1490 255,1490 90.00 55 90.00 48 255.1525 1525 366.6 Audit Finding No. 1 & 2 4,159.00 (4,159.00)(2,559)367.6 Audit Finding No. 1 & 2 1530 49 255,1530 956.00 (588)(956.00) 50 255.1530 1530 367.6 **Audit Finding No.7** Audit Finding No. 1 & 2 4,069.00 2,504 4,069.00 374.6 51 255.1535 1535 (22,950)37,293.00 (37,293.00)52 255.1540 1540 375.6 Audit Finding No. 12 45,459.00 45,459.00 27,975 103.3535 Audit Finding No. 3 53 255.1810 1810 (171,033.00)(105, 251)54 255.1845 1845 108.3042 Audit Finding No. 1 & 2 171,033.00 11,221.00 6,905 Audit Finding No. 1 & 2 11.221.00 55 1850 108.3043 255.1850 111,017.00 111,017.00 68,318 56 1850 108.3043 Audit Finding No. 1 & 2 255.1850 4,550.00 2,800 4.550.00 57 1850 108.3043 Audit Finding No. 4 255.1850 1,980.00 1,218 58 1875 108.3072 Audit Finding No. 1 & 2 1,980.00 255.1875 7.00 108.3102 Audit Finding No. 1 & 2 7.00 59 255.1890 1890 2,443.67 (1,504)(2.443.67)108.3102 Audit Finding No. 3 60 255.1890 1890 12,916 20.989.00 61 1900 108.3113 Audit Finding No. 1 & 2 20.989.00 255,1900 92 149.00 149.00 Audit Finding No. 1 & 2 62 255.1910 1910 108.3203 4.264 6,928.33 6,928.33

Audit Finding No. 4

1910

255.1910

63

108.3203

**Commission Ordered Adjustments** 

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X] Historic [X] Projected [ ]

							Audit	MFR Adjustments
Line					Audit Adjustmer	nt to Books	Adjustment To Books	Plant
No	Company/object	Object No.	Acct No.	Audit Finding Reference	Debit	Credit	Net	Annualize
1	255.1915	1915	108.3304	Audit Finding No. 1 & 2		126.00	(126.00)	(78)
2	255.1920	1920	108.3314	Audit Finding No. 1 & 2	1,720.00		1,720.00	1,058
3	255.1925	1925	108.3334	Audit Finding No. 1 & 2	56.00		56.00	34
4	255.1925	1925	108.3334	Audit Finding No. 6	845.33		845.33	520
5	255.1925	1925	108.3334	Audit Finding No. 6	2,017.67		2,017.67	1,242
6	255.1925	1925	108.3334	Audit Finding No. 6	3,334.33	0.0000000000000000000000000000000000000	3,334.33	2,052
7	255.1930	1930	108.3344	Audit Finding No. 1 & 2	200 500 22	138,067.00	(138,067.00)	(84,964)
8	255.1930	1930	108.3344	Audit Finding No. 5	209,508.33		209,508.33	128,928
9	255.1930	1930	108.3344	Audit Finding No. 6	19,034.00		19,034.00 19,123.00	11,713 11,768
10	255.1930	1930	108.3344	Audit Finding No. 6	19,123.00 24,008.00		24,008.00	14,774
11	255.1930	1930 1930	108.3344 108.3344	Audit Finding No. 6 Audit Finding No. 6	24,008.00	6,668.95	(6,668.95)	(4,104)
12 13	255.1930 255.1930	1930	108.3344	Audit Finding No. 6		4,037.03	(4,037.03)	(2,484)
14	255.1930	1930	108.3344	Audit Finding No. 6		3,383.73	(3,383.73)	(2,082)
15	255.1935	1935	108.3344	Audit Finding No. 1 & 2	190.00	5,565.75	190.00	117
16	255.1940	1940	108.3354	Audit Finding No. 1 & 2	143.00		143.00	88
17	255.1945	1945	108.3364	Audit Finding No. 1 & 2		34.00	(34.00)	(21)
18	255.1970	1970	108.3045	Audit Finding No. 1 & 2		6.00	(6.00)	(4)
19	255.1975	1975	108.3405	Audit Finding No. 1 & 2	1,871.00		1,871.00	1,151
20	255.1985	1985	108.3435	Audit Finding No. 1 & 2	1,557.00		1,557.00	958
21	255.1985	1985	108.3435	Audit Finding No. 4	619.00		619.00	381
22	255.1990	1990	108.3445	Audit Finding No. 1 & 2		3,078.00	(3,078.00)	(1,894)
23	255.1995	1995	108.3455	Audit Finding No. 1 & 2		223.00	(223.00)	(137)
24	255.2000	2000	108.3465	Audit Finding No. 1 & 2	2,761.00		2,761.00	1,699
25	255.2000	2000	108.3465	Audit Finding No. 4	5,849.00		5,849.00	3,599
26	255.2005	2005	108.3475	Audit Finding No. 1 & 2	11,960.00		11,960.00	7,360
27	255.2055	2055	108.3543	Audit Finding No. 1 & 2	1,699.00	463.00	1,699.00	1,046
28	255.2060	2060	108.3544	Audit Finding No. 1 & 2	1 (20.00	163.00	(163.00)	(100) 997
29	255.2075	2075	108.3547	Audit Finding No. 1 & 2	1,620.00	2,443.67	1,620.00 (2,443.67)	(1,504)
30	255.2090	2090	108.3554 108.3602	Audit Finding No. 3 Audit Finding No. 1 & 2		7,548.00	(7,548.00)	(4,645)
31	255.2105 255.2110	2105 2110	108.3612	Audit Finding No. 1 & 2	45.00	7,540.00	45.00	28
32 33	255.2110	2110	108.3612	Audit Finding No. 1 & 2	780.00		780.00	480
34	255.2110	2113	108.3622	Audit Finding No.7	65.67		65.67	40
35	255.2113	2113	108.3622	Audit Finding No.7	707.00		707.00	435
36		2125	108.3642	Audit Finding No. 1 & 2		48.00	(48.00)	(30)
37		2125	108.3642	Audit Finding No. 3	3,155.62		3,155.62	1,942
38	255.2140	2140	108.3713	Audit Finding No. 1 & 2		2,430.00	(2,430.00)	(1,495)
39	255.2140	2140	108.3713	Audit Finding No. 8	9,926.67		9,926.67	6,109
40	255.2140	2140	108.3713	Audit Finding No. 8	59,314.00		59,314.00	36,501
41	255.2140	2140	108.3713	Audit Finding No.7	1,508.33		1,508.33	928
42	255.2140	2140	108.3713	Audit Finding No.7	6,518.00		6,518.00	4,011
43	255.2145	2145	108.3715	Audit Finding No.7	1,080.00		1,080.00	665
44	255.2145	2145	108.3715	Audit Finding No.7	14,602.00	F 750 00	14,602.00	8,986
45		2160	108.3804	Audit Finding No. 1 & 2	F 002 22	5,769.00	(5,769.00)	(3,550)
46		2160	108.3804	Audit Finding No. 10	5,092.33	F 002 22	5,092.33	3,134
47		2160	108.3804	Audit Finding No. 10	E 420.00	5,092.33	(5,092.33) 5,430.00	(3,134) 3,342
48		2160	108.3804	Audit Finding No. 3	5,430.00 36,610.00		36,610.00	22,529
49		2160	108.3804 108.3804	Audit Finding No. 3 Audit Finding No. 3	263,592.00		263,592.00	162,210
50		2160 2160	108.3804	Audit Finding No. 9	1,960.67		1,960.67	1,207
51 52		2160	108.3804	Audit Finding No. 9	11,145.00		11,145.00	6,858
53		2180	108.3824	Audit Finding No. 1 & 2	14,311.00		14,311.00	8,807
54		2195	108.3893	Audit Finding No. 1 & 2		1,385.00	(1,385.00)	(852)
55		2200	108.3894	Audit Finding No. 1 & 2	4,016.00	***	4,016.00	2,471
56		2220	108.3907	Audit Finding No. 1 & 2		62,236.00	(62,236.00)	(38,299)
57		2230	108.3937	Audit Finding No. 1 & 2		39,501.00	(39,501.00)	(24,308)
58		2235	108.3974	Audit Finding No.7	84.33		84.33	52
59		2235	108.3974	Audit Finding No.7	305.00		305.00	188
60		2245	108.3967	Audit Finding No. 1 & 2		2,785.00	31.00	19
61	255.2250	2250	108.3977	Audit Finding No. 1 & 2		12,473.00	26.00	16
62		2270	108.3666	Audit Finding No. 1 & 2	9.00		82.00	50
63	255.2275	2275	108.3676	Audit Finding No. 1 & 2	479.00		479.00	295

Commission Ordered Adjustments
Company: Utilities, Inc. of Florida - Sanlando
Docket No.: 160101 - WS
Schodulo Year Ended: 17/21/2015

Schedule Year Ended: 12/31/2015 Interim [ ] Final [X] Historic [X] Projected [] Preparer: Deborah Swain

Line					Audit Adjustme	nt to Books	Audit Adjustment To Books	MFR Adjustments Plant	
No	Company/object	Object No.	Acct No.	Audit Finding Reference	Debit	Credit	Net	Annualize	
1	255.2275	2275	108.3676	Audit Finding No.7	199.00		199.00	122	
2	255.2275	2275	108.3676	Audit Finding No.7	956.00		956.00	588	
3	255.2280	2280	108.3746	Audit Finding No. 1 & 2		165.00	(165.00)	(102	
4	255.2285	2285	108.3756	Audit Finding No. 1 & 2		2,973.00	(2,973.00)	(1,830	
5	255.2285	2285	108.3756	Audit Finding No. 12	513.67		513.67	316	
6	255.2300	2300	108.3415	Audit Finding No. 1 & 2	638.00		638.00	393	
7	255.3340	3340	271W	Audit Finding No. 1 & 2		10,000.00	(10,000.00)	(6,154	
8	255.3435	3435	271W	Audit Finding No. 12	1,468,000.00		1,468,000.00	903,385	
9	255.3455	3455	271W	Audit Finding No. 1 & 2	00000000000000000000000000000000000000	5,383.00	(5,383.00)	(3,313	
10	255.3555	3555	271	Audit Finding No. 11		2,773.00	(2,773.00)	(1,706	
11	255.3765	3765	2715	Audit Finding No. 12		1,468,000.00	(1,468,000.00)	(903,385	
12	255.3810	3810	272 W	Audit Finding No. 1 & 2		10.00	(10.00)	(6	
13	255.3815	3815	272 W	Audit Finding No. 1 & 2		49.00	(49.00)	(30	
14	255.3860	3860	272 W	Audit Finding No. 1 & 2	264.00		264.00	162	
15	255.3875	3875	272 W	Audit Finding No. 1 & 2	5,637.00		5,637.00	3,469	
16	255.3885	3885	272 W	Audit Finding No. 1 & 2	No.	410.00	(410.00)	(252	
17	255.3895	3895	272 W	Audit Finding No. 1 & 2		23,405.00	(23,405.00)	(14,403	
18	255.3895	3895	272 W	Audit Finding No. 13		21,900.77	(21,900.77)	(13,477	
19	255.3900	3900	272 W	Audit Finding No. 1 & 2		100.00	(100.00)	(62	
20	255.3905	3905	272 W	Audit Finding No. 1 & 2		27.00	(27.00)	(17	
21	255.3980	3980	272 W	Audit Finding No. 1 & 2		32.00	(32.00)	(20	
22	255.3980	3980	272 W	Audit Finding No. 12		21,598.33	(21,598.33)	(13,291	
23	255.4005	4005	2725	Audit Finding No. 1 & 2	398.00	5.5	398.00	245	
24	255.4005	4005	2725	Audit Finding No. 1 & 2	4,985.00		4,985.00	3,068	
25	255.4050	4050	2725	Audit Finding No. 1 & 2		44,119.00	(44,119.00)	(27,150	
26	255.4100	4100	2725	Audit Finding No. 1 & 2		9,022.00	(9,022.00)	(5,552	
27	255.4105	4105	2725	Audit Finding No. 1 & 2	193,128.00	.,	193,128.00	118,848	
28	255.4105	4105	2725	Audit Finding No. 11	195.33		195.33	120	
29	255.4155	4155	2725	Audit Finding No. 1 & 2		75,483.00	(75,483.00)	(46,451	
30	255.4175	4175	2725	Audit Finding No. 1 & 2		15,148.00	(15,148.00)	(9,322	
31	255.4265	4265	2725	Audit Finding No. 1 & 2	38.00	CTEACH COLOR	38.00	23	
32	255.4275	4275	2725	Audit Finding No. 1 & 2	55.00	16.00	(16.00)	(10	
33	255.4280	4280	2725	Audit Finding No. 1 & 2		2,783.00	(2,783.00)	(1,713	
34	255.4280	4280	272S	Audit Finding No. 13		4,219.35	(4,219.35)	(2,597	
35	255.4325	4325	2725	Audit Finding No. 12	12,701.67	1,225.33	12,701.67	7,816	
36	255.4525	4323	2123	Addit I monig No. 12	2.832.849.28	3.217.794.83	(369,557.55)	(227,423.00	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

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 by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line		77-	Year-E	nd E	Balance
No.	Description		Water		Wastewater
1	Balance 12/31/2013 Per Annual Report	\$	24,894,965	\$	32,708,711
2	Additions		504,971		1,305,825
3	Retirements		150,782		63,870
4	Adjustment - Rounding	yv			
5	Balance 12/31/2014 <sup>1</sup>	\$	25,550,718	\$	34,078,406
6	Additions		243,576		2,737,292
7	Retirements		(82,860)		(144,359)
8	Adjustment	·-	W		24, 22, 44
9	Balance 12/31/2015 <sup>2</sup>	\$	25,711,434	\$	36,671,339
10					
11	<sup>1</sup> Balance per 2014 Annual Report			•	
12	<sup>2</sup> Balance per 2015 Annual Report				
13					
14	* Rate Base Established PSC-15-0233-PAA-WS				

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

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

Florida Public Service Commission

Schedule: A-5 Page 1 of 2 Preparer: Deborah Swain

Recap Schedules: A-1, A-4

Line	(1)	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) Adjustments	(7)	(8) Adjusted	(9) Non-Used &	(10) Non-Used &
No.	Account No. and Name	12/31/14	12/31/15	Average Balance	Allocations	A-3 COA	Proforma	Average	Useful %	Amount
i	INTANGIBLE PLANT									
2		\$ - \$		\$ -		\$ -	5	100		
3	302.1 Franchises	147,054	147,048	147,050				147,050		
4	339.1 Other Plant & Misc. Equipment	*1								
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	19,866	19,866	19,866		- 2		19,866		
7	304.2 Structures & Improvements	230,406	233,896	233,627		1		233,627		
8	305.2 Collect. & Impound. Reservoirs	230,100	233,030	LUGIOLI						
9	306.2 Lake, River & Other Intakes		-	12						
10	307.2 Wells & Springs	831,153	840,408	834,713		5,695		840,408		
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232		5,055		138,232		
				9,342		12,031		21,373		
12	309.2 Supply Mains	9,342	9,342			12,031		11,295		
13	310.2 Power Generation Equipment	3,297	23,413	11,295				133,583		
14	311.2 Pumping Equipment	125,774	183,363	133,583				133,383		
15	339.2 Other Plant & Misc. Equipment	*								
16	WATER TREATMENT PLANT	020044501	920932	227222				75.447		
17	303.3 Land & Land Rights	70,027	70,027	70,027		100000000000000000000000000000000000000		70,027		
18	304.3 Structures & Improvements	2,666,897	2,541,530	2,617,697		(77,952)		2,539,745		
19	311.3 Pumping Equipment	3,200,903	3,221,204	3,209,406		5,860		3,215,266		
20	320.3 Water Treatment Equipment	667,035	665,927	667,946		(4,108)		663,838		
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745				2,745		
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	2	-	99				-		
24	304.4 Structures & Improvements	28								
25	311.4 Pumping Equipment	66,196	66,196	66,196			165,074	231,270		
26	330.4 Distr. Reservoirs & Standpipes	1,064,215	1,067,239	1,066,901		3.8		1,066,901		
27	331.4 Transm. & Distribution Mains	8,252,982	8,376,898	8,307,664		22	797,296	9,104,960		
28	333.4 Services	1,861,565	1,889,149	1,879,290		(51,006)		1,828,284		
29	334.4 Meters & Meter Installations	2,114,233	2,061,560	2,112,666		(96,936)		2,015,730		
30	335.4 Hydrants	778,668	791,348	786,513				786,513		
31	336.4 Backflow Prevention Devices	10,051	10,257	10,130		127		10,257		
32	339.4 Other Plant & Misc. Equipment	4,880	4,880	4,880				4,880		
33	- CONTROL OF THE CONT	4,000	4,000	4,000				,,500		
34	GENERAL PLANT	7,873	7,731	7,790		192		7,790		
253	303.5 Land & Land Rights			553,128				553,128		
35	304.5 Structures & Improvements	553,514	561,160	the same of the sa	(1 110 015)	100	125 970			
36	340.5 Office Furniture & Equipment	2,773,186	2,773,586	2,767,147	(1,119,016)		135,870	1,784,001		
37	341.5 Transportation Equipment	964,443	997,517	993,742	(442,661)	19	41,635	592,716		
38	342.5 Stores Equipment		2000	432725		600				
39	343.5 Tools, Shop & Garage Equipment	361,555	362,238	361,761		428		362,189		
40	344.5 Laboratory Equipment	27,931	28,032	27,947				27,947		
41	345.5 Power Operated Equipment	7,486	64,400	79,633				79,633		
42	346.5 Communication Equipment	90,241	84,537	87,943		(3,184)		84,759		
43	347.5 Miscellaneous Equipment	22,265	21,865	22,111		(246)		21,865		
44	348.5 Other Plant - Allocations	22,979	22,979	22,979	(9,961)	-		13,018		
45	Total	\$ 27,096,993 \$	27,288,572	\$ 27,253,950	\$ (1,571,638)	\$ (209,291)	\$ 1,139,875	26,612,896		\$
46	Reconciliation to Annual Report: Allocations between s	vstems:								
47	305.5 Office Structure									
48	340.5 Office Furniture & Equipment	(1,110,995)	(1,122,475)	(1,119,016)						
48	340.5 Office Furniture & Equipment 341.5 Transportation Equipment	(425,416)	(444,693)							
	NOTE TO SELECT THE SELECTION OF THE SELE	(453,410)	(444,033)	(442,001)						
50	343.5 Tools, Shop & Misc Eqpt.									
51	344.5 Laboratory Equipment	-	-	1046						
52	345.5 Power Operated Equipment	*		590						
53	346.5 Communication Equipment	-		(*)						
54	347.5 Miscellaneous Equipment	na a A								
55	348.5 Other Plant - Allocations	(9,864)	(9,969)							
56	Total Per Annual Report	25,550,719	25,711,435	25,682,312						

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

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

Florida Public Service Commission

Schedule: A-5 Page 2 of 2

Preparer: Deborah Swain

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line									DANGER OF	not con-	annon-vestari		100000000000	and the second second	13- Month
No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
1	INTANGIBLE PLANT			0 10		Si 50	3.0	140		20 772	W St	20	4 4		
2	301.1 Organization	\$ -													
3	302.1 Franchises	147,054	147,053	147,052	147,050	147,050	147,049	147,049	147,049	147,048	147,048	147,048	147,048	147,048	147,050
4	339.1 Other Plant & Misc. Equipment														-
5	SOURCE OF SUPPLY AND PUMPING PLANT						2-10-0-0-1 M- 0-4								40.000
6	303.2 Land & Land Rights	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866
7	304.2 Structures & Improvements	230,406	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,627
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes				5422009220V	2010330000	102231022	223022	223 722	V2220132311		040 400	040 400	040 400	024 712
10	307.2 Wells & Springs	831,153	831,153	831,153	831,153	831,153	831,153	831,153	831,153	840,408	840,408	840,408	840,408	840,408	834,713
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232
12		9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342
13	2 (T. T. T	3,297	3,297	3,863	3,863	3,863	3,863	3,863	3,863	23,413	23,413	23,413	23,413	23,413	11,295
14	311.2 Pumping Equipment	125,774	125,774	125,774	125,774	125,774	125,774	131,715	131,715	131,715	131,715	135,855	135,855	183,363	133,583
15	339.2 Other Plant & Misc. Equipment														(a)
16	WATER TREATMENT PLANT									sanda tik kalentari serin	5171 VIVE SEA	Andrew District	2000020		
17	303.3 Land & Land Rights	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027
18	304.3 Structures & Improvements	2,666,897	2,666,897	2,664,113	2,664,113	2,666,583	2,666,583	2,666,583	2,666,583	2,539,910	2,539,910	2,539,910	2,540,442	2,541,530	2,617,697
19	311.3 Pumping Equipment	3,200,903	3,200,903	3,203,697	3,203,697	3,204,746	3,204,948	3,204,948	3,204,948	3,214,828	3,215,052	3,221,204	3,221,204	3,221,204	3,209,406
20	320.3 Water Treatment Equipment	667,035	667,156	667,444	667,444	670,258	670,862	670,862	672,602	665,927	665,927	665,927	665,927	665,927	667,946
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196
26	330.4 Distr. Reservoirs & Standpipes	1,064,215	1,065,868	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,066,901
27	331.4 Transm. & Distribution Mains	8,252,982	8,258,705	8,267,171	8,276,493	8,283,535	8,296,773	8,306,785	8,315,304	8,322,613	8,340,309	8,348,031	8,354,033	8,376,898	8,307,664
28	333.4 Services	1,861,565	1,868,573	1,875,164	1,882,809	1,892,215	1,900,697	1,907,125	1,915,353	1,839,406	1,856,681	1,868,954	1,873,073	1,889,149	1,879,290
29	334.4 Meters & Meter Installations	2,114,233	2,139,411	2,147,991	2,157,957	2,162,348	2,169,131	2,170,299	2,178,221	2,026,931	2,038,247	2,047,491	2,050,835	2,061,560	2,112,666
30	335.4 Hydrants	778,668	778,829	782,408	783,055	784,946	787,092	787,092	787,092	790,583	791,107	791,107	791,348	791,348	786,513
31	336.4 Backflow Prevention Devices	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,257	10,257	10,257	10,257	10,257	10,130
32	339.4 Other Plant & Misc. Equipment	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880
33	GENERAL PLANT														
34	303.5 Land & Land Rights	7,873	7,869	7,797	7,786	7,811	7,805	7,811	7,800	7,798	7,733	7,731	7,732	7,731	7,790
35	304.5 Structures & Improvements	553,514	555,609	557,439	549,952	550,629	550,150	551,284	552,834	552,877	551,134	550,910	553,173	561,160	553,128
36	340.5 Office Furniture & Equipment	2,773,186	2,770,293	2,749,180	2,749,410	2,759,386	2,759,673	2,773,147	2,776,143	2,785,630	2,767,850	2,767,414	2,768,010	2,773,586	2,767,147
37	341.5 Transportation Equipment	964,443	963,642	963,220	1,023,527	1,013,968	1,012,924	1,015,421	987,226	985,069	997,527	997,043	997,114	997,517	993,742
38	342.5 Stores Equipment														
39	[1] - [1] -	361,555	361,491	361,397	361,139	361,117	361,684	361,672	361,625	362,296	362,254	362,216	362,209	362,238	361,761
40		27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	28,032	28,032	27,947
41		7,486	7,486	82,782	98,165	101,163	101,163	101,163	102,228	101,795	101,674	101,674	64,052	64,400	79,633
42		90,241	90,226	89,957	89,918	90,010	89,989	90,010	89,970	84,787	84,544	84,537	84,540	84,537	87,943
43		22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	21,865	21,865	21,865	21,865	21,865	22,111
44		22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979
45			\$ 27,138,644	\$ 27,223,249	\$ 27,318,953	\$ 27,352,202	\$ 27,382,961	\$ 27,423,629	\$ 27,427,356	\$ 27,118,488	27,157,986	\$ 27,196,325	\$ 27,175,969 \$	27,288,572	\$ 27,253,950

Schedule: A-6

Page 1 of 2 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

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

ine	(1)	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) Adjustments	(7)	(8) Adjusted	(9) Non-Used &	(10) Non-Used 8
No.	Account No. and Name	12/31/14	12/31/15	Average Balance	Allocations	A-3 COA	Proforma	Average	Useful %	Amount
1	INTANGIBLE PLANT		a c	•		<b>★</b> 1755				
2	351.1 Organization	\$ -				\$ -		\$ -		
3	352.1 Franchises	3,182	3,182	3,182				3,182		
4	389.1 Other Plant & Misc. Equipment	0.5	- 58	-				5		
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	15.	*				eseed i		
7	354.2 Structures & Improvements	80,898	81,380	81,083		*		81,083		
8	355.2 Power Gen Equipment	1,275	254,613	20,763		2		20,763		
9	360.2 Collection Sewers - Force	345,747	369,464	355,483		7,590	483,861	846,934		
10	361.2 Collection Sewers - Gravity	8,845,671	8,904,333	8,855,508		(16,752)	1,705,183	10,543,939		
11	362.2 Special Collecting Structures		-			1.00				
12	363.2 Services to Customers	218,048	223,011	220,212				220,212		
13	364.2 Flow Measuring Devices	3,647	3,747	4,401		(2,121)		2,280		
14	365.2 Flow Measuring Installations	2		100						
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396		100		2,396		
16	SYSTEM PUMPING PLANT	520.19075000								
17	353.3 Land & Land Rights	-						2		
18	354.3 Structures & Improvements	3,288,701	3,337,585	3,308,336		(3,879)	257,364	3,561,821		
19	370.3 Receiving Wells		1,431	771		11=	1,590,373	1,591,144		
		329,491	309,344	329,433		(40,512)	411,403	700,324		
20	371.3 Pumping Equipment 389.3 Other Plant & Misc. Equipment	22,880	22,880	22,880		(,	327,000	349,880		
21		22,000	22,000	22,000			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
22	TREATMENT AND DISPOSAL PLANT			5						
23	353.4 Land & Land Rights	4 767 445	4 700 104	4 779 440		6,766		4,785,215		
24	354.4 Structures & Improvements	4,767,145	4,790,194	4,778,449			90,000			
25	355.4 Power Gen Equip	1,712	21,262	9,232		12,031	89,900	111,163		
26	380.4 Treatment & Disposal Equipment	2,114,847	1,900,556	2,027,376		1.00	2,063,439	4,090,815		
27	381.4 Plant Sewers	11,351	2,465,964	200,168		*		200,168		
28	382.4 Outfall Sewer Lines	647,708	647,708	647,708				647,708		
29	389.4 Other Plant & Misc. Equipment	21,378	9,378	16,762		(7,385)		9,377		
30	RECLAIMED WATER DISTRIBUTION PLANT									
31	353.5 Land & Land Rights	203,894	158,435	186,410		(27,975)		158,435		
32	354.3 Structure & Improvements	121	121					121		
33	371.5 Pumping Equipment WTP	12,508	16,556			(8,986)		7,851		
34	371.6 Pumping Equipment Dist	4,543	4,939	4,755		7.49.40 (27.45)		4,755		
35	374.5 Reuse Distribution Reservoirs	15,630	20,129	17,327		2,504		19,831		
36	375.6 Reuse Transmission & Distribution	11,168,506	11,132,019	11,154,696		(22,950)		11,131,746		
37	389.5 Other Plant & Misc Equipment	6,364	6,364	6,364				6,364		
38	366.6 Reuse Services	57,634	57,724	57,668		55		57,723		
39	367.6 Reuse Mtr Installations	23,775	18,660	21,808		(3,147)		18,661		
40	GENERAL PLANT									
41	353.7 Land & Land Rights	~		30						
42	354.7 Structures & Improvements	734	(10,260	(3,494)		(6,766)		(10,260	)	
43	390.7 Office Furniture & Equipment	57,236	57,721		1,119,016		109,309	1,285,673		
44	391.7 Transportation Equipment	20422	1000	· ·	442,661		33,497	476,158		
45	392.7 Stores Equipment	2	2	948	100000000	2	35			
	[18] [18] [18] [18] [18] [18] [18] [18]	99,033	98,527	98,849		(790)		98,059		
46	393.7 Tools, Shop & Garage Equipment	1,618	7,075			(188)		4,292		
47	394.7 Laboratory Equipment	1,333	4,127			(155)		3,483		
48						69		85,337		
49	396.7 Communication Equipment	85,225	85,337			246		88,301		
50	: : : : : : : : : : : : : : : : : :	87,901	88,301	88,055	0.061	240		9,961		
51		4 00 700 1	A 25 521 221	A 22 COL 152	9,961	ć /112.100\	7.071.220			<
52		\$ 32,532,131	\$ 35,094,201	> 32,684,118	\$ 1,571,638	\$ (112,190)	7,071,328	\$ 41,214,894	=	\$
53	Reconciliation to Annual Report: Allocations between	en systems:								
54	304.5 Structures & Improvements									
55	340.5 Office Furniture & Equipment	1,110,995	1,122,475	1,119,016						
56	341.5 Transportation Equipment	425,416	444,693	442,661						
57	343.5 Tools, Shop & Garage Equipment	12								
58		-		2						
59				9 8						
60										
61		99								
62		9,864	9,969	9,961						
		ort 34,078,406	36,671,338							

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

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

Schedule Year Ended: 12/31/2015 Historic [X] Projected []

Florida Public Service Commission Schedule: A-6

Page 2 of 2 Preparer: Deborah Swain

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
Line No.		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
1	INTANGIBLE PLANT	1920		2	ra .	12	1200 0	200	20	20		2			
2	351.1 Organization	64.757.7530	\$ -	10000000000000000000000000000000000000	100 C	\$ -	A 100 Sept. (1)	entrace (A	CALL TO STATE OF THE STATE OF T	W. C. Carrier and C. C.	W.V. Improvements	A CONTRACTOR OF THE PARTY OF TH	\$ -		2 402
3	352.1 Franchises	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182
4	389.1 Other Plant & Misc. Equipment														5
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	00000											24 200	01 200	01.003
7	354.2 Structures & Improvements	80,898	80,898	80,898	80,898	80,898	80,898	80,898	81,218	81,218	81,218	81,380	81,380	81,380	81,083 20,763
8	355.2 Power Gen Equipment	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	254,613	355,483
9	360.2 Collection Sewers - Force	345,747	346,335	349,126	347,014	347,014	347,014	347,014	348,514	364,092	369,982	369,982	369,982	369,464	
10	361.2 Collection Sewers - Gravity	8,845,671	8,846,113	8,846,234	8,847,387	8,847,770	8,849,114	8,849,315	8,852,415	8,827,166	8,832,371	8,869,669	8,904,049	8,904,333	8,855,508
11	362.2 Special Collecting Structures	ographers 🗓	5200 CT		100000000000000000000000000000000000000	1.000	Loure II	22225							
12	363.2 Services to Customers	218,048	218,048	218,048	218,048	218,048	218,048	218,048	222,648	222,648	222,648	222,648	222,810	223,011	220,212
13	364.2 Flow Measuring Devices	3,647	3,647	3,647	3,647	3,647	6,521	6,521	7,193	3,747	3,747	3,747	3,747	3,747	4,401
14	365.2 Flow Measuring Installations					5275520		927208	7072320	02022	21222	272221	2222		
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights													5-72-2-4-3-2-0	
18	354.3 Structures & Improvements	3,288,701	3,291,564	3,294,111	3,294,875	3,301,037	3,302,424	3,307,616	3,309,405	3,303,526	3,313,604	3,331,273	3,332,644	3,337,585	3,308,336
19	370.3 Receiving Wells	# <u>}</u>			9 <b>5</b>		10 <b>0</b>	1,431	1,431	1,431	1,431	1,431	1,431	1,431	771
20	371.3 Pumping Equipment	329,491	335,075	336,711	342,839	346,530	351,304	349,957	361,837	298,815	303,435	308,646	308,646	309,344	329,433
21	389.3 Other Plant & Misc. Equipment	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880	22,880
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements	4,767,145	4,769,795	4,769,980	4,769,980	4,769,363	4,769,403	4,776,503	4,776,145	4,790,785	4,790,785	4,789,879	4,789,879	4,790,194	4,778,449
25	355.4 Power Gen Equip	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	21,262	21,262	21,262	21,262	21,262	9,232
26	380.4 Treatment & Disposal Equipment	2,114,847	2,114,847	2,115,049	2,146,458	2,155,587	2,156,138	2,156,259	2,156,910	1,814,235	1,815,251	1,815,302	1,894,452	1,900,556	2,027,376
27	381.4 Plant Sewers	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	11,351	2,465,964	200,168
28	382.4 Outfall Sewer Lines	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708	647,708
29	389.4 Other Plant & Misc. Equipment	21,378	21,378	21,378	21,378	21,378	21,378	21,378	21,378	9,378	9,378	9,378	9,378	9,378	16,762
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	353.5 Land & Land Rights	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	158,435	158,435	158,435	158,435	158,435	186,410
32	354.3 Structure & Improvements	121	121	121	121	121	121	121	121	121	121	121	121	121	121
33	371.5 Pumping Equipment WTP	12,508	12,508	12,508	12,508	12,508	24,569	24,569	24,569	16,416	16,556	16,556	16,556	16,556	16,837
34	371.6 Pumping Equipment Dist	4,543	4,543	4,543	4,543	4,543	4,543	4,918	4,939	4,939	4,939	4,939	4,939	4,939	4,755
35	374.5 Reuse Distribution Reservoirs	15,630	15,630	15,630	15,630	15,630	15,630	15,630	15,630	19,699	20,129	20,129	20,129	20,129	17,327
36	375.6 Reuse Transmission & Distribution	11,168,506	11,168,788	11,168,949	11,169,010	11,169,010	11,169,010	11,169,050	11,169,050	11,131,797	11,131,878	11,131,959	11,132,019	11,132,019	11,154,696
37	389.5 Other Plant & Misc Equipment	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364
38	366.6 Reuse Services	57,634	57,634	57,634	57,634	57,634	57,634	57,634	57,634	57,724	57,724	57,724	57,724	57,724	57,668
39	367.6 Reuse Mtr Installations	23,775	23,775	23,775	23,775	23,775	23,775	23,775	23,775	18,660	18,660	18,660	18,660	18,660	21,808
40	GENERAL PLANT														
41	353.7 Land & Land Rights	*			1.00		191	570		100	-	-			2
42	354.7 Structures & Improvements	734	734	734	734	734	734	734	734	(10,260)	(10,260)	(10,260)	(10,260)	(10,260)	(3,494)
43	390.7 Office Furniture & Equipment	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,236	57,721	57,721	57,721	57,348
44	391.7 Transportation Equipment	1771.8771.73	100Mm00.	10000000	000.500m	:= Date:::100	50 TO CAROTO COC. 111	23/24#miv2c2	0.000	and the state of	VC-944936311K				8
45	392.7 Stores Equipment		-		1.0	1.5		5.50	0.00		-	- 3		-	2
46	393.7 Tools, Shop & Garage Equipment	99,033	99,033	99,033	99,339	99,339	99,339	99,339	99,339	98,055	98,221	98,221	98,221	98,527	98,849
47	394.7 Laboratory Equipment	1,618	1,618	1,618	1,618	1,618	2,165	5,228	7,380	7,075	7,075	7,075	7,075	7,075	4,480
48	395.7 Power Operated Equipment	1,333	1,333	1,333	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	4,127	3,483
49	396.7 Communication Equipment	85,225	85,225	85,225	85,225	85,225	85,225	85,225	85,225	85,337	85,337	85,337	85,337	85,337	85,268
50	397.7 Miscellaneous Equipment	87,901	87,901	87,901	87,901	87,901	87,901	87,901	87,901	88,301	88,301	88,301	88,301	88,301	88,055
51	398.7 Other Plant - Allocations	0.,501	5.,501		,501	,,			7047555	ಪಾಕಕಾನೆ ಮೊ	77.50		10.0500000	17-75-75-75 (	
52	Total	\$ 22 522 121	\$ 32 544 541	\$ 32 552 185	\$ 32.592.688	\$ 32,611,434	\$ 32,635,013	\$ 32,651 190	\$ 32,677,517	\$ 32,171,121	\$ 32,198,748	\$ 32,258,795	\$ 32,373.918	\$ 35,094.201	\$ 32,684.118
52	IOtal	\$ 32,332,131	7 32,344,341	¥ 32,332,103	4 32,332,000	¥ 32,011,434	4 25,033,013	- ariantitan	+ 32,0//,32/	+	+ 32,230,740	+ 02/200/100	,,		

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Schedule: A-7 Page 1 of 1

Preparer: Deborah Swain

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

-2-12-	(1)	(2)	(3)		(4)	
Line		Average Amount	Utility		Balance	
No.	Description	Per Books	Adjustments		Per Utility	
1	WATER					
2						
3	Plant in Service			\$		5
4						
5	Land					-
6						
7	Accumulated Depreciation					(=)
8						
9	Other (Explain)					
10						
11		·				_
12	Total	\$ -	\$	*	N/A	
13	WASTEWATER	· ·				
14						
15	Plant in Service			\$		170
16						
17	Land					7.5
18						
19	Accumulated Depreciation					-
20						
21	Other (Explain)					
22						
23		* ***				_
24	Total	\$ -	\$	*	N/A	

Supporting Schedules: A-5, A-6, A-9, A-10

Recap Schedules: A-1, A-2

#### Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

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 by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line		Year-End	Bal	ance
No.	Description	Water	٧	Vastewater
1	Balance 12/31/2013 per Annual Report	\$ 14,375,214	\$	16,765,593
2	Additions	716,204		1,004,234
3	Retirements	(19,847)		(44,931)
4	Adjustment - Rounding	 		
5	Balance 12/31/2014 <sup>1</sup>	\$ 15,071,571	\$	17,724,896
6	Additions	755,295		646,228
7	Retirements	(82,860)		(44,931)
8	Adjustment			
9	Balance 12/31/2015 <sup>2</sup>	\$ 15,744,006	\$	18,326,193
10				
11	<sup>1</sup> Balance per 2014 Annual Report			
12	<sup>2</sup> Balance per 2015 Annual Report			
13				
14	* Rate Base Established PSC-15-0233-PAA-WS			

Schedule of Water Accumulated Depreciation By Primary Account

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

Florida Public Service Commission Schedule: A-9 Page 1 of 2

Preparer: Deborah Swain Recap Schedules: A-1, A-8

Line	(1)	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) Adjust	(7) ments	(8)	(9) Adjusted	(10) Non-Used	(11) k Non-Used &
No.	Account No. and Name	12/31/14	12/31/15	Average Balance	Allocations	A-3 COA		Proforma	Average	Useful %	Amount
1	INTANGIBLE PLANT	22/32/21	22/02/25		1.00	217-250					
2		s - s	85 (22)	\$ -		550			\$		
3	302.1 Franchises	43,395	47,070	45,233		522			45,233		
		43,333	47,070	43,233					10		
4	339.1 Other Plant & Misc. Equipment SOURCE OF SUPPLY AND PUMPING PLANT										
5											
6	303.2 Land & Land Rights	50.676	229,037	120,122		105,251			225,373		
7	304.2 Structures & Improvements	50,676	229,037	120,122		103,231			223,575		
8	305.2 Collect. & Impound. Reservoirs	22									
9	306.2 Lake, River & Other Intakes	671 567		684,678		(1,218)			683,460		
10	307.2 Wells & Springs	671,567	697,395			(1,210)			26,212		
11	308.2 Infiltration Galleries & Tunnels	24,484	27,940	26,212					1,060		
12	309.2 Supply Mains	927	1,194	1,060		1 500			3,484		
13	310.2 Power Generation Equipment	890	3,843	1,984		1,500		2,375	18,432		
14	311.2 Pumping Equipment	12,836	19,548	16,057				2,373	10,432		
15	339.2 Other Plant & Misc. Equipment		-								
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	5.5				the non-			774 212		
18	304.3 Structures & Improvements	862,094	808,557	849,535		(75,223)			774,312		
19	311.3 Pumping Equipment	2,194,604	2,327,863	2,264,992		(12,916)			2,252,076		
20	320.3 Water Treatment Equipment	163,594	179,542			(4,356)			166,402		
21	339.3 Other Plant & Misc. Equipment	979	1,131	1,055		*			1,055		
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4 Land & Land Rights		8	3					-		
24	304.4 Structures & Improvements	-						436068484	20040-200		
25	311.4 Pumping Equipment	18,528	21,838	20,183				4,127	24,310		
26	330.4 Distr. Reservoirs & Standpipes	841,626	870,593			78		1,000,000,000	856,171		
27	331.4 Transm. & Distribution Mains	4,841,640	5,027,318			(1,058)		(112,592)	4,821,611		
28	333.4 Services	869,091	893,532			(3,848)			878,210		
29	334.4 Meters & Meter Installations	1,572,991	1,544,941	1,568,230		(73,666)			1,494,564		
30	335.4 Hydrants	462,632	474,307	467,133		(88)			467,045		
31	336.4 Backflow Prevention Devices	414	1,120	761		21			782		
32	339.4 Other Plant & Misc. Equipment	1,921	1,909	1,907		75			1,907		
33	GENERAL PLANT										
34	303.5 Land & Land Rights										
35	304.5 Structures & Improvements	233,710	241,804	237,375		4			237,379		
36	340.5 Office Furniture & Equipment	2,271,806	2,532,436	2,398,025	(964,733)	(1,151)	(142,993)	4,529	1,293,677		
37	341.5 Transportation Equipment	775,154	784,944	788,348	(351,166)	(393)		(84,811)	351,978		
38	342.5 Stores Equipment	-									
39	343.5 Tools, Shop & Garage Equipment	287,933	307,571	297,855		(1,339)			296,516		
40	344.5 Laboratory Equipment	13,826	18,022	15,580		1,894			17,474		
41	345.5 Power Operated Equipment	115	(31,700	(3,245)		137			(3,108	)	
42	346.5 Communication Equipment	76,232	76,165			(5,298)			71,933	į.	
43	347.5 Miscellaneous Equipment	20,010	9,512			(7,360)			8,779	į.	
44	348.5 Other Plant - Allocations	375	437	406		- 5			406	-	
45	Total	\$ 16,314,049	\$ 17,117,867	\$ 16,741,026	\$ (1,315,899)	(79,029)	\$ (142,993) \$	(186,372)	\$ 15,016,733	<u> </u>	\$
46	Reconciliation to Annual Report: Allocations between									-	
47	304.5 Structures & Improvements			1040							
48	340.5 Office Furniture & Equipment	(900,557)	(1,023,933	(964,733)							
49	341.5 Transportation Equipment	(341,921)	(349,928								
50	343.5 Tools, Shop & Garage Equipment	(341,321)	(545,520	, (552,100)							
51	344.5 Laboratory Equipment	5		1170							
52	345.5 Power Operated Equipment		-								
53	346.5 Communication Equipment	(F)									
54	347.5 Miscellaneous Equipment	2		. 1572							
55	348.5 Other Plant - Allocations										
56	348.5 Other Plant - Allocations Total Per Annual Report	15.071.571	15,744,006	15,425,127							

Total Per Annual Report 15,071,571 15,744,006 15,425,127

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

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

Preparer: Deborah Swain

11310	ric [X] Projected [ ] (1)	Explanation: Provid	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line							0600	0.000	925	1000000	\$555\$.	0.500.00	15%01	D 15	13- Month
No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
1	INTANGIBLE PLANT														
2	301.1 Organization									(2)		10		47.070	45,233
3	302.1 Franchises	43,395	43,701	44,008	44,314	44,620	44,926	45,232	45,539	45,845	46,151	46,458	46,764	47,070	45,233
4	339.1 Other Plant & Misc. Equipment														,
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights													220 027	120 122
7	304.2 Structures & Improvements	50,676	51,287	51,898	52,508	53,119	53,730	54,340	54,951	226,595	227,205	227,816	228,427	229,037	120,122
8	305.2 Collect, & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	671,567	673,876	676,184	678,493	680,802	683,111	685,419	687,728	688,057	690,391	692,726	695,060	697,395	684,678
11	308.2 Infiltration Galleries & Tunnels	24,484	24,772	25,060	25,348	25,636	25,924	26,212	26,500	26,788	27,076	27,364	27,652	27,940	26,212
12	309.2 Supply Mains	927	949	971	994	1,016	1,038	1,060	1,083	1,105	1,127	1,149	1,172	1,194	1,060
13	310.2 Power Generation Equipment	890	903	920	936	952	968	984	1,000	3,453	3,550	3,648	3,745	3,843	1,984
14	311.2 Pumping Equipment	12,836	13,360	13,884	14,408	14,932	15,456	16,005	16,554	17,103	17,651	18,218	18,784	19,548	16,057
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights													555555	100000000
18	304.3 Structures & Improvements	862,094	869,057	873,236	880,192	889,617	896,580	894,888	901,850	782,024	788,656	795,288	801,921	808,557	849,535
19	311.3 Pumping Equipment	2,194,604	2,207,941	2,221,289	2,234,638	2,247,991	2,260,699	2,274,053	2,287,407	2,279,774	2,293,170	2,301,020	2,314,442	2,327,863	2,264,992
20	320.3 Water Treatment Equipment	163,594	166,121	166,605	169,133	167,601	168,893	171,434	173,982	169,453	171,975	174,498	177,020	179,542	170,758
21	339.3 Other Plant & Misc. Equipment	979	991	1,004	1,017	1,029	1,042	1,055	1,068	1,080	1,093	1,106	1,118	1,131	1,055
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements													7677223	70.07023
25	311.4 Pumping Equipment	18,528	18,804	19,080	19,355	19,631	19,907	20,183	20,459	20,735	21,010	21,286	21,562	21,838	20,183
26	330.4 Distr. Reservoirs & Standpipes	841,626	844,026	846,430	848,833	851,237	853,641	856,045	858,448	860,978	863,382	865,785	868,189	870,593	856,093
27	331.4 Transm. & Distribution Mains	4,841,640	4,857,676	4,873,729	4,889,800	4,905,884	4,921,995	4,934,507	4,950,653	4,965,093	4,981,288	4,997,498	5,011,313	5,027,318	4,935,261
28	333.4 Services	869,091	872,065	875,304	877,755	880,593	883,688	884,889	884,433	882,185	885,697	887,343	890,175	893,532	882,058
29	334.4 Meters & Meter Installations	1,572,991	1,577,038	1,581,120	1,585,250	1,594,260	1,603,298	1,612,340	1,621,416	1,510,812	1,519,304	1,527,835	1,536,381	1,544,941	1,568,230
30	335.4 Hydrants	462,632	464,072	462,575	464,022	465,473	464,229	465,684	467,138	468,457	469,919	471,381	472,844	474,307	467,133
31	336.4 Backflow Prevention Devices	414	467	523	579	635	691	747	802	892	949	1,006	1,063	1,120	76:
32	339.4 Other Plant & Misc. Equipment	1,921	1,937	1,953	1,970	1,986	2,002	1,812	1,828	1,844	1,860	1,877	1,893	1,909	1,907
33	GENERAL PLANT														
34	303.5 Land & Land Rights													18/38/19/201	2532722
35	304.5 Structures & Improvements	233,710	234,499	234,166	234,538	235,840	236,576	237,589	238,292	239,171	239,011	239,864	240,813	241,804	237,375
36	340.5 Office Furniture & Equipment	2,271,806	2,295,310	2,300,632	2,319,920	2,354,186	2,377,596	2,402,750	2,425,328	2,449,157	2,456,175	2,481,438	2,507,595	2,532,436	2,398,025
37	341.5 Transportation Equipment	775,154	785,080	789,623	823,520	820,569	826,383	832,872	748,407	754,251	761,954	769,370	776,400	784,944	788,341
38	342.5 Stores Equipment														
39	지, 전 경기 및 경기 등 및 기계 및 경기 및 기계 및 경기 및 기계 및 기계 및 기계 및 기계	287,933	289,738	291,512	293,106	294,955	296,749	298,612	300,438	300,112	301,948	303,786	305,657	307,571	297,85
40	사람 가게 되었다.	13,826	13,862	13,899	13,935	14,090	14,246	14,401	14,556	17,789	17,944	18,100	17,867	18,022	15,58
41	345.5 Power Operated Equipment	115	115	115	115	817	1,520	2,222	2,932	3,862	4,568	5,274	(32,148)	(31,700)	(3,24
42	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	76,232	76,977	77,594	78,324	79,121	79,860	80,621	81,349	73,484	74,055	74,755	75,461	76,165	77,23
43		20,010	20,129	20,249	20,368	20,491	20,615	20,739	20,862	9,026	9,148	9,269	9,391	9,512	16,13
44	N. 200 M. M. 200 M.	375	380	385	391	396	401	406	411	416	421	427	432	437	40
45	and the second of the second o	\$ 16,314,049	\$ 16,405,134	\$ 16,463,948	\$ 16,573,760	\$ 16,667,480	\$ 16,755,762	\$ 16,837,102	\$ 16,835,415	\$ 16,799,541	\$ 16,876,682	\$ 16,965,584	\$ 17,020,993	\$ 17,117,867	\$ 16,741,02

Schedule of Wastewater Accumulated Depreciation By Primary Account

**Test Year Average Balance** 

57

58

59

60

345.5 Power Operated Equipme

347.5 Miscellaneous Equipment

348.5 Other Plant - Allocations

Total Per Annual Report \$ 17,724,896 \$

18,326,191 \$

18,089,391

346.5 Communication Equipmen

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015 Florida Public Service Commission Schedule: A-10 Page 1 of 2

Preparer: Deborah Swain

Recap Schedules: A-2, A-8 Historic [X] Projected [] (10) (11) (1) (2) (3) (4) (5) (7) (8) (9) 13 Month Adjusted on-Used & Non-Used & Prior Year Test Year 12/31/15 Avg Balance A-3 COA Other Test Yr Proforma Average Useful % Amount 12/31/14 No. Account No. and Name INTANGIBLE PLANT \$ \$ 351.1 Organization \$ 1,475 352.1 Franchises 1,435 1,515 1,475 389.1 Other Plant & Misc. Equipment COLLECTION PLANT 353.2 Land & Land Rights 354.2 Structures & Improvements 1,988 4,529 3,257 3,257 12,149 355.2 Power Gen Equipment 384 (11,604)(518) 12,667 (1,351,175) (1,419,325) 63,505 4,645 360.2 Collection Sewers - Force 61,471 71,703 5,701,151 (983) 18,946 5,719,114 361.2 Collection Sewers - Gravity 5,610,586 5,766,762 10 362.2 Special Collecting Structures 11 363.2 Services to Customers 20,878 17,993 23,792 20,878 (426)(1.912) 13 364.2 Flow Measuring Devices 3,416 (702) 1,486 14 365.2 Flow Measuring Installations 965 898 1,031 965 15 389.2 Other Plant & Misc. Equipment SYSTEM PUMPING PLANT 16 353.3 Land & Land Rights 4,021 2,516,636 2,568,133 2,513,661 (1,046)18 354.3 Structures & Improvements 2,455,242 26,506 26,515 19 370.3 Receiving Wells 28 (46,054) 20,511 (55,334) (6,337) (70,938)(29,791) 20 371.3 Pumping Equipment 852 8,442 21 389.3 Other Plant & Misc. Equipment 6,520 9,061 7,590 TREATMENT AND DISPOSAL PLANT 22 23 353.4 Land & Land Rights 4,360,889 4,360,789 100 4,287,109 4,434,141 24 354.4 Structures & Improvements 1,504 39,539 42,454 3,221 1,411 25 355.4 Power Gen Equipment 365 1,021,237 754,711 932,109 (192,596) (398,411) 341.102 380.4 Treatment & Disposal Equipment 26 381.4 Plant Sewers 58,676 27 (12, 138)(5,970)(11,526)70,202 (8,807) 675,068 28 382.4 Outfall Sewer Lines 678.584 685.863 683.875 (2,471)4,285 4,699 6,756 389.4 Other Plant & Misc. Equipment 7,749 29 RECLAIMED WATER DISTRIBUTION PLANT 30 31 354.6 Structures & Improvements Reuse (35,355) (25,704) (9,651)32 371.5 Pumping Equipment WTP (17,608)(38,792)887 887 33 371.6 Pumping Equipment Dist 757 1,022 3,813 4,057 3,711 102 374.5 Reuse Distribution Reservoirs 3,429 34 35 375.6 Reuse Transmission & Dist 2,088,348 2,350,768 2,219,362 1,514 2.220.876 389.5 Other Plant & Misc Equipment 2,327 2,680 2,504 2,504 11,427 37 366.6 Reuse Services 10,760 12.192 11.477 (50) 2,303 (1,005) 3,308 38 367.6 Reuse Mtr Installations 3,358 2,828 39 GENERAL PLANT 40 353.7 Land & Land Rights (1,578)41 354.7 Structures & Improve 55 (1.661) (581)(997) 964,733 (115,024)968,154 38,299 42 390.7 Office Furniture & Equipment 56,000 119,297 80,146 3,644 354,810 351,166 43 391.7 Transportation Equipment 124,740 98,789 24,308 (68,231) 54.867 82,816 44 393.7 Tools, Shop & Garage Equipment (2,088)45 394.7 Laboratory Equipment (250) (3,206)(1,848)(240) (24) 46 395.7 Power Operated Equipment 739 (127) (24) 86,155 (19) 86,174 47 396.7 Communication Equipment 84,706 89,736 38,186 48,815 38,202 (16) 397.7 Miscellaneous Equipment 30,473 48 49 348.7 Other Plant - Allocations (194,523) \$ (115,024) \$ (1,689,931) \$ 16,089,913 \$ 16,482,418 \$ 16,952,330 \$ 16,773,492 \$ 1,315,899 \$ Total 51 Reconciliation to Annual Report: Allocations between systems: 304.5 Structures & Improvements 53 340.5 Office Furniture & Equipment 900.557 1.023,933 964,733 351,166 54 341.5 Transportation Equipment 341,921 349,928 55 343.5 Tools, Shop & Garage Equipment 56 344.5 Laboratory Equipment

18

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

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

Preparer: Deborah Swain

| Account No. and Name  TANGIBLE PLANT  1.1 Organization   | Dec-14  | Jan-15   |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  | 13- Month  |
|--|---|--|--
--
--
--
---|--|---
--|--|--|--|--
--|--|
|  |   | 1911-73  | Feb-15   | Mar-15  
   
  | Apr-15   
  | May-15   | Jun-15  
   | Jul-15   | Aug-15   | Sep-15   | Oct-15   | Nov-15  
  | Dec-15   | Average  |
| 1.1 Organization   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
|  | \$ - \$   | - \$   | - 5  | - \$  
   
  | - \$   
  | - \$   | - \$  
   | - \$   |  | - \$   | - \$   | 100   
  | - \$   |  |
| 2.1 Franchises   | 1,435   | 1,442  | 1,448  | 1,455   
   
  | 1,461  
  | 1,468  | 1,475   
   | 1,481  | 1,488  | 1,495  | 1,501  | 1,508   
  | 1,515  | 1,475  |
| 9.1 Other Plant & Misc. Equipment  |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| LLECTION PLANT   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 3.2 Land & Land Rights   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 4.2 Structures & Improvements  | 1,988   | 2,199  | 2,410  | 2,622   
   
  | 2,833  
  | 3,044  | 3,255   
   | 3,467  | 3,679  | 3,891  | 4,104  | 4,316   
  | 4,529  | 3,25   |
| 5.2 Power Gen Equipment  | 384   | 389  | 395  | 400   
   
  | 405  
  | 410  | 400   
   | 406  | 411  | 416  | 422  | 427   
  | (11,604)   | (51  |
| 0.2 Collection Sewers - Force  | 61,471  | 58,428   | 58,522   | 59,461  
   
  | 60,400   
  | 61,338   | 58,251  
   | 59,194   | 67,694   | 68,697   | 69,699   | 70,702  
  | 71,703   | 63,50  |
| 1.2 Collection Sewers - Gravity  | 5,610,586   | 5,627,183  | 5,643,780  | 5,659,990   
   
  | 5,676,591  
  | 5,693,194  | 5,709,798   
   | 5,725,610  | 5,740,626  | 5,757,198  | 5,752,528  | 5,751,119   
  | 5,766,762  | 5,701,15   |
| 2.2 Special Collecting Structures  |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 3.2 Services to Customers  | 17,993  | 18,471   | 18,949   | 19,427  
   
  | 19,905   
  | 20,383   | 20,862  
   | 21,350   | 21,838   | 22,326   | 22,815   | 23,303  
  | 23,792   | 20,87  |
| 4.2 Flow Measuring Devices   | 3,416   | 3,477  | 3,538  | 3,599   
   
  | 3,660  
  | 1,807  | 1,916   
   | 2,036  | (952)  | (890)  | (827)  | (765)   
  | (702)  | 1,48   |
| 5.2 Flow Measuring Installations   | 7.000   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 9.2 Other Plant & Misc. Equipment  | 898   | 909  | 921  | 932   
   
  | 943  
  | 954  | 965   
   | 976  | 987  | 998  | 1,009  | 1,020   
  | 1,031  | 96   |
| STEM PUMPING PLANT   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 3.3 Land & Land Rights   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 4.3 Structures & Improvements  | 2,455,242   | 2,463,442  | 2,473,490  | 2,484,473   
   
  | 2,494,364  
  | 2,504,190  | 2,515,215   
   | 2,526,246  | 2,535,581  | 2,543,864  | 2,552,627  | 2,560,724   
  | 2,568,133  | 2,513,66   |
| 0.3 Receiving Wells  | *   | 0  | 0  | 0   
   
  | 0  
  | 0  | 4   
   | 8  | 12   | 16   | 20   | 24  
  | 28   |  |
| 1.3 Pumping Equipment  | (6,337)   | (4,786)  | (3,227)  | (2,040)   
   
  | (1,639)  
  | (596)  | (1,063)   
   | (714)  | (75,726)   | (74,834)   | (73,406)   | (71,977)  
  | (70,938)   | (29,79   |
| 9.3 Other Plant & Misc. Equipment  | 6,520   | 6,587  | 6,655  | 6,722   
   
  | 6,828  
  | 6,934  | 7,040   
   | 7,146  | 8,637  | 8,743  | 8,849  | 8,955   
  | 9,061  | 7,59   |
| EATMENT AND DISPOSAL PLANT   | 2,023   | 345.50   |  | (M) (N)   
   
  | 21.57.77.78°   
  | 10.00 CO (10.00 CO)  | 6.53466   
   |  |  |  |  |   
  |  |  |
| 3.4 Land & Land Rights   |   |  |  |   
   
  |  
  |  |   
   |  |  |  |  |   
  |  |  |
| 4.4 Structures & Improvements  | 4,287,109.31  | 4,299,563  | 4,312,017  | 4,324,472   
   
  | 4,336,308  
  | 4,348,761  | 4,361,232   
   | 4,373,345  | 4,385,017  | 4,397,526  | 4,409,128  | 4,421,634   
  | 4,434,141  | 4,360,78   |
| 5.4 Power Gen Equipment  | 365   | 372.59   | 379.73   | 386.87  
   
  | 394.01   
  | 401.15   | 408.29  
   | 415.43   | 2,866.24   | 2,954.83   | 3,043.42   | 3,132.01  
  | 3,220.60   | 1,41   |
| 그래마 가게 되어가다가 어떻게 얼마가 되었다면서 가게 되었다. 그는 그 모든 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그  |   |  |  | 1,027,816   
   
  | 1,037,022  
  | 1,046,210  | 1,056,193   
   | 1,065,355  | 756,604  | 763,818  | 770,695  | 745,912   
  | 754,711  | 932,10   |
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   |  |  | (11,895)   | (11,868)   | (11,841)  
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  |  | A 100 C 100 |   
  |  |  | 682,265  | 684,064  | 685,863  
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| 일 회가의 원명 경영하다 사용하다 교회를 보았다면서 전하지 않았다면 보다가 하다.  |   |  | #11000E00000000000000000000000000000000  | \$1000 CONT.  
   
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  | 3,034  | 3,333   
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| [전화기에 기업 P.] [16](20](16] 전경 [17](20](20](16](16](16](20](20](20](20](20](20](20](20](20](20   | 20  |  |  |   
   
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| 4.7 Laboratory Equipment   | 500000  | 5 10 10 10 10 10 10 10 10 10 10 10 10 10   | 200000000000000000000000000000000000000  | 360000000   
   
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| 5.7 Power Operated Equipment   | 739   |  |  | 2000000   
   
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| 6.7 Communication Equipment  | 84,706  | 2.570(0.000)   |  |   
   
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   | 33.892   | 46,853   | 47,344   | 47,834   | 48,325  
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| 7.7 Miscellaneous Equipment<br>8.7 Other Plant - Allocations   | 30,473  | 50,502   | ,,   |   
   
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| 1 2 9 6 4 1 1 4 5 9 6 7 1 3 4 0 1 3 4 5 6  | 5.7 Power Operated Equipment<br>5.7 Communication Equipment | .4 Plant Sewers     (12,138)       .4 Other Plant & Misc. Equipment     7,749       LAIMED WATER DISTRIBUTION PLANT     5       .6 Structures & Improvements Reuse     5       .5 Pumping Equipment WTP     (17,608)       .6 Pumping Equipment Dist     757       .6 Reuse Distribution Reservoirs     3,429       .6 Reuse Transmission & Distribution     2,088,348       .5 Other Plant & Misc Equipment     2,327       .6 Reuse Services     10,760       .6 Reuse Services     3,358       NERAL PLANT     3,358       .7 I Land & Land Rights     5       .7 Structures & Improvements     55       .7. Office Furniture & Equipment     56,000       .7 Transportation Equipment     82,816       .7 Laboratory Equipment     (250)       .7 Power Operated Equipment     739       .7 Communication Equipment     84,706 | .4 Plant Sewers     (12,138)     (12,111)       .4 Outrall Sewer Lines     678,584     680,383       .4 Other Plant & Misc. Equipment     7,749     7,848       LAIMED WATER DISTRIBUTION PLANT       .6 Structures & Improvements Reuse     5     6       .5 Pumping Equipment WTP     (17,608)     (17,550)       .6 Pumping Equipment Dist     757     778       .6 Reuse Distribution Reservoirs     3,429     3,464       .6 Reuse Transmission & Distribution     2,088,348     2,110,034       .5 Other Plant & Misc Equipment     2,327     2,356       .6 Reuse Services     10,760     10,880       .6 Reuse Services     3,358     3,457       NERAL PLANT     3,358     3,457       NERAL PLANT     55     57       .7 Structures & Improvements     55     57       .7.7 Office Furniture & Equipment     56,000     56,011       .7 Transportation Equipment     82,816     82,913       .7 Taolos, Shop & Garage Equipment     82,816     82,913       .7 Laboratory Equipment     739     748       .7 Power Operated Equipment     739     748       .7 Communication Equipment     84,706     84,719 | .4 Plant Sewers     (12,138)     (12,111)     (12,084)       .4 Outhard Sewer Lines     678,584     680,383     682,182       .4 Other Plant & Misc. Equipment     7,749     7,848     7,947       LAIMED WATER DISTRIBUTION PLANT       .6 Structures & Improvements Reuse     5     6     6       .5 Pumping Equipment WTP     (17,608)     (17,550)     (17,492)       .6 Pumping Equipment Dist     757     778     799       .6 Reuse Distribution Reservoirs     3,429     3,464     3,499       .6 Reuse Transmission & Distribution     2,088,348     2,110,034     2,131,722       .5 Other Plant & Misc Equipment     2,327     2,356     2,386       .6 Reuse Services     10,760     10,880     11,000       .6 Reuse Services     3,358     3,457     3,557       NERAL PLANT     1.7 Lada & Land Rights     7.7 Structures & Improvements     55     57     58       .7 Office Furniture & Equipment     56,000     56,011     56,022       .7 Transportation Equipment     82,816     82,913     83,010       .7 Laboratory Equipment     250     (241)     (232)       .7 Power Operated Equipment     739     748     758       .7 Communication Equipment     84,706     84,719     84,731 </td <td>.4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,057)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981           .4 Other Plant &amp; Misc. Equipment         7,749         7,848         7,947         8,046           LAIMED WATER DISTRIBUTION PLANT         Lostructures &amp; Improvements Reuse         5         6         6         6         6           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,434)         799         820           .6 Pumping Equipment Dist         757         778         799         820         (17,550)         (17,492)         (17,434)         (17,550)         <td< td=""><td>.4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,057)         (12,030)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780           .4 Other Plant &amp; Misc. Equipment         7,749         7,848         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         8         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         6         6         6         6         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)           .6 Pumping Equipment Dist         757         778         799         820         841           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570           .6 Reuse Transmission &amp; Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097           .5 Other Plant &amp; Misc Equipment         2,327         2,356         2,386         2,415         2,445           .6 Reuse Services         10,760         10,880         11,000         11,120         11,240           .6 Reuse Hr Installations         3,35</td><td>.4 Plant Sewers     (12,138)     (12,111)     (12,084)     (12,057)     (12,030)     (12,003)       .4 Other Plant &amp; Misc. Equipment     7,749     7,848     7,947     8,046     8,145     8,244       LAIMED WATER DISTRIBUTION PLANT     8,046     8,145     8,244     8,244     8,244       LEAIMED WATER DISTRIBUTION PLANT     1.6 Structures &amp; Improvements Reuse     5     6     6     6     7     7       .5 Pumpling Equipment WTP     (17,608)     (17,550)     (17,492)     (17,434)     (17,376)     (17,499)       .6 Pumpling Equipment Dist     757     778     799     820     841     862       .6 Reuse Distribution Reservoirs     3,429     3,464     3,499     3,535     3,570     3,605       .6 Reuse Transmission &amp; Distribution     2,088,348     2,110,034     2,131,722     2,153,409     2,175,097     2,196,784       .5 Other Plant &amp; Misc Equipment     2,327     2,356     2,386     2,415     2,445     2,474       .6 Reuse Services     10,760     10,880     11,000     11,120     11,240     11,360       .6 Reuse Hr Installations     3,358     3,457     3,557     3,656     3,755     3,854       VERAL PLANT     1.7 Lado Land Rights     1.7 Structures &amp; Improvements</td><td>.4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,07)         (12,030)         (12,003)         (11,976)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780         687,580         689,379           .4 Other Plant &amp; Misc. Equipment         7,749         7,848         7,947         8,046         8,145         8,244         8,343           LAIMED WATER DISTRIBUTION PLANT           .6 Structures &amp; Improvements Reuse         5         6         6         6         7         7         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)         (17,499)         (17,385)           .6 Pumping Equipment Dist         75         778         799         820         841         862         885           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570         3,605         3,640           .6 Reuse Transmission &amp; Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097         2,196,784         2,218,471           .5 Other Plant &amp; Misc Equipment         2,327         2,356         2,36</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 .4 Other Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442  LIAIMED WATER DISTRIBUTION PLANT .6 Structures &amp; Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 .6 Reuse Transmission &amp; Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 .5 Other Plant &amp; Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 .6 Reuse Services 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052  NERAL PLANT .7 Land &amp; Land Rights .7. Tothic furniture &amp; Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 .7 Transportation Equipment .7. Transportation Equipment 82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 .7 Transportation Equipment (250) (241) (232) (223) (214) (367) (3,056) (3,015) .7 Power Operated Equipment 739 748 758 (385) (357) (328) (299) (271) .7 Communication Equipment 84,706 84,719 84,731 84,743 84,756 84,768 84,768 84,760</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 678,666 .4 Other Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442 4,525    LAIMMED WATREN DISTRIBUTION PLANT .6 Structures &amp; Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 8 8   .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) (38,913)   .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 931   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Transmission &amp; Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 2,264,306   .5 Other Plant &amp; Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 2,562   .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 11,711   .5 Reuse Mtr Installations 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052 2,517   NERAL PLANT .7 Land &amp; Land Rights   .7 Structures &amp; Improvements 5,5 5,7 5,8 60 61 63 64 66 (1,553)   .7 Office Furniture &amp; Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 118,324   .7 Transportation Equipment .7 Tools, Shop &amp; Garage Equipment .82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 123,104   .7 Tansportation Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Power Operated Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Communication Equipment .7 739 748 748 758 (385) (357) (328) 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,719 84,731 84,743 84,756 84,768 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,711 84,711 84,743 84,756 84,756 84,768 84,780 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,71</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,033) (11,976) (11,949) (11,949) (11,922) (11,895) (14,041) (14,0</td><td>4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) (11,895) (11,868) (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 (4. Outrall Sewer Lines 687,58</td><td>4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,895) (11,868) (11,841) (4.0 Unit Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 88,145 8,244 8,343 8,442 4,525 4,566 680,465 682,666 4,655 84,0664 (4.505) (17,897) (17,949</td><td>4. Plant Sewer's (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,855) (11,868) (11,861) (5,970) (4.0 Outself Sewer Lines 678,584 680,883 682,182 683,981 685,780 687,580 689,789 691,178 678,666 680,465 682,265 684,064 685,863 (4.0 Outself Charles) (1.0 Outself Charles) (1</td></td<></td> | .4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,057)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981           .4 Other Plant & Misc. Equipment         7,749         7,848         7,947         8,046           LAIMED WATER DISTRIBUTION PLANT         Lostructures & Improvements Reuse         5         6         6         6         6           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,434)         799         820           .6 Pumping Equipment Dist         757         778         799         820         (17,550)         (17,492)         (17,434)         (17,550) <td< td=""><td>.4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,057)         (12,030)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780           .4 Other Plant &amp; Misc. Equipment         7,749         7,848         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         8         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         6         6         6         6         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)           .6 Pumping Equipment Dist         757         778         799         820         841           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570           .6 Reuse Transmission &amp; Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097           .5 Other Plant &amp; Misc Equipment         2,327         2,356         2,386         2,415         2,445           .6 Reuse Services         10,760         10,880         11,000         11,120         11,240           .6 Reuse Hr Installations         3,35</td><td>.4 Plant Sewers     (12,138)     (12,111)     (12,084)     (12,057)     (12,030)     (12,003)       .4 Other Plant &amp; Misc. Equipment     7,749     7,848     7,947     8,046     8,145     8,244       LAIMED WATER DISTRIBUTION PLANT     8,046     8,145     8,244     8,244     8,244       LEAIMED WATER DISTRIBUTION PLANT     1.6 Structures &amp; Improvements Reuse     5     6     6     6     7     7       .5 Pumpling Equipment WTP     (17,608)     (17,550)     (17,492)     (17,434)     (17,376)     (17,499)       .6 Pumpling Equipment Dist     757     778     799     820     841     862       .6 Reuse Distribution Reservoirs     3,429     3,464     3,499     3,535     3,570     3,605       .6 Reuse Transmission &amp; Distribution     2,088,348     2,110,034     2,131,722     2,153,409     2,175,097     2,196,784       .5 Other Plant &amp; Misc Equipment     2,327     2,356     2,386     2,415     2,445     2,474       .6 Reuse Services     10,760     10,880     11,000     11,120     11,240     11,360       .6 Reuse Hr Installations     3,358     3,457     3,557     3,656     3,755     3,854       VERAL PLANT     1.7 Lado Land Rights     1.7 Structures &amp; Improvements</td><td>.4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,07)         (12,030)         (12,003)         (11,976)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780         687,580         689,379           .4 Other Plant &amp; Misc. Equipment         7,749         7,848         7,947         8,046         8,145         8,244         8,343           LAIMED WATER DISTRIBUTION PLANT           .6 Structures &amp; Improvements Reuse         5         6         6         6         7         7         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)         (17,499)         (17,385)           .6 Pumping Equipment Dist         75         778         799         820         841         862         885           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570         3,605         3,640           .6 Reuse Transmission &amp; Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097         2,196,784         2,218,471           .5 Other Plant &amp; Misc Equipment         2,327         2,356         2,36</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 .4 Other Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442  LIAIMED WATER DISTRIBUTION PLANT .6 Structures &amp; Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 .6 Reuse Transmission &amp; Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 .5 Other Plant &amp; Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 .6 Reuse Services 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052  NERAL PLANT .7 Land &amp; Land Rights .7. Tothic furniture &amp; Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 .7 Transportation Equipment .7. Transportation Equipment 82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 .7 Transportation Equipment (250) (241) (232) (223) (214) (367) (3,056) (3,015) .7 Power Operated Equipment 739 748 758 (385) (357) (328) (299) (271) .7 Communication Equipment 84,706 84,719 84,731 84,743 84,756 84,768 84,768 84,760</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 678,666 .4 Other Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442 4,525    LAIMMED WATREN DISTRIBUTION PLANT .6 Structures &amp; Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 8 8   .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) (38,913)   .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 931   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Transmission &amp; Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 2,264,306   .5 Other Plant &amp; Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 2,562   .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 11,711   .5 Reuse Mtr Installations 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052 2,517   NERAL PLANT .7 Land &amp; Land Rights   .7 Structures &amp; Improvements 5,5 5,7 5,8 60 61 63 64 66 (1,553)   .7 Office Furniture &amp; Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 118,324   .7 Transportation Equipment .7 Tools, Shop &amp; Garage Equipment .82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 123,104   .7 Tansportation Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Power Operated Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Communication Equipment .7 739 748 748 758 (385) (357) (328) 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,719 84,731 84,743 84,756 84,768 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,711 84,711 84,743 84,756 84,756 84,768 84,780 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,71</td><td>.4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,033) (11,976) (11,949) (11,949) (11,922) (11,895) (14,041) (14,0</td><td>4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) (11,895) (11,868) (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 (4. Outrall Sewer Lines 687,58</td><td>4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,895) (11,868) (11,841) (4.0 Unit Plant &amp; Misc. Equipment 7,749 7,848 7,947 8,046 88,145 8,244 8,343 8,442 4,525 4,566 680,465 682,666 4,655 84,0664 (4.505) (17,897) (17,949</td><td>4. Plant Sewer's (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,855) (11,868) (11,861) (5,970) (4.0 Outself Sewer Lines 678,584 680,883 682,182 683,981 685,780 687,580 689,789 691,178 678,666 680,465 682,265 684,064 685,863 (4.0 Outself Charles) (1.0 Outself Charles) (1</td></td<> | .4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,057)         (12,030)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780           .4 Other Plant & Misc. Equipment         7,749         7,848         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         8         7,947         8,046         8,145           LAIMED WATER DISTRIBUTION PLANT         6         6         6         6         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)           .6 Pumping Equipment Dist         757         778         799         820         841           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570           .6 Reuse Transmission & Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097           .5 Other Plant & Misc Equipment         2,327         2,356         2,386         2,415         2,445           .6 Reuse Services         10,760         10,880         11,000         11,120         11,240           .6 Reuse Hr Installations         3,35 | .4 Plant Sewers     (12,138)     (12,111)     (12,084)     (12,057)     (12,030)     (12,003)       .4 Other Plant & Misc. Equipment     7,749     7,848     7,947     8,046     8,145     8,244       LAIMED WATER DISTRIBUTION PLANT     8,046     8,145     8,244     8,244     8,244       LEAIMED WATER DISTRIBUTION PLANT     1.6 Structures & Improvements Reuse     5     6     6     6     7     7       .5 Pumpling Equipment WTP     (17,608)     (17,550)     (17,492)     (17,434)     (17,376)     (17,499)       .6 Pumpling Equipment Dist     757     778     799     820     841     862       .6 Reuse Distribution Reservoirs     3,429     3,464     3,499     3,535     3,570     3,605       .6 Reuse Transmission & Distribution     2,088,348     2,110,034     2,131,722     2,153,409     2,175,097     2,196,784       .5 Other Plant & Misc Equipment     2,327     2,356     2,386     2,415     2,445     2,474       .6 Reuse Services     10,760     10,880     11,000     11,120     11,240     11,360       .6 Reuse Hr Installations     3,358     3,457     3,557     3,656     3,755     3,854       VERAL PLANT     1.7 Lado Land Rights     1.7 Structures & Improvements   | .4 Plant Sewers         (12,138)         (12,111)         (12,084)         (12,07)         (12,030)         (12,003)         (11,976)           .4 Outfall Sewer Lines         678,584         680,383         682,182         683,981         685,780         687,580         689,379           .4 Other Plant & Misc. Equipment         7,749         7,848         7,947         8,046         8,145         8,244         8,343           LAIMED WATER DISTRIBUTION PLANT           .6 Structures & Improvements Reuse         5         6         6         6         7         7         7           .5 Pumping Equipment WTP         (17,608)         (17,550)         (17,492)         (17,434)         (17,376)         (17,499)         (17,385)           .6 Pumping Equipment Dist         75         778         799         820         841         862         885           .6 Reuse Distribution Reservoirs         3,429         3,464         3,499         3,535         3,570         3,605         3,640           .6 Reuse Transmission & Distribution         2,088,348         2,110,034         2,131,722         2,153,409         2,175,097         2,196,784         2,218,471           .5 Other Plant & Misc Equipment         2,327         2,356         2,36 | .4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 .4 Other Plant & Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442  LIAIMED WATER DISTRIBUTION PLANT .6 Structures & Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 .6 Reuse Transmission & Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 .5 Other Plant & Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 .6 Reuse Services 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052  NERAL PLANT .7 Land & Land Rights .7. Tothic furniture & Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 .7 Transportation Equipment .7. Transportation Equipment 82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 .7 Transportation Equipment (250) (241) (232) (223) (214) (367) (3,056) (3,015) .7 Power Operated Equipment 739 748 758 (385) (357) (328) (299) (271) .7 Communication Equipment 84,706 84,719 84,731 84,743 84,756 84,768 84,768 84,760  | .4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) .4 Outfall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,178 678,666 .4 Other Plant & Misc. Equipment 7,749 7,848 7,947 8,046 8,145 8,244 8,343 8,442 4,525    LAIMMED WATREN DISTRIBUTION PLANT .6 Structures & Improvements Reuse 5 6 6 6 6 7 7 7 7 7 7 8 8   .5 Pumping Equipment WTP (17,608) (17,550) (17,492) (17,434) (17,376) (17,499) (17,385) (17,271) (38,913)   .6 Pumping Equipment Dist 757 778 799 820 841 862 885 908 931   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Distribution Reservoirs 3,429 3,464 3,499 3,535 3,570 3,605 3,640 3,675 3,876   .6 Reuse Transmission & Distribution 2,088,348 2,110,034 2,131,722 2,153,409 2,175,097 2,196,784 2,218,471 2,240,159 2,264,306   .5 Other Plant & Misc Equipment 2,327 2,356 2,386 2,415 2,445 2,474 2,504 2,533 2,562   .6 Reuse Services 10,760 10,880 11,000 11,120 11,240 11,360 11,480 11,600 11,711   .5 Reuse Mtr Installations 3,358 3,457 3,557 3,656 3,755 3,854 3,953 4,052 2,517   NERAL PLANT .7 Land & Land Rights   .7 Structures & Improvements 5,5 5,7 5,8 60 61 63 64 66 (1,553)   .7 Office Furniture & Equipment 56,000 56,011 56,022 56,033 56,044 56,055 56,066 56,077 118,324   .7 Transportation Equipment .7 Tools, Shop & Garage Equipment .82,816 82,913 83,010 83,109 83,208 83,307 83,405 83,504 123,104   .7 Tansportation Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Power Operated Equipment .7 739 748 758 (385) (357) (328) (299) (271) (242)   .7 Communication Equipment .7 739 748 748 758 (385) (357) (328) 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,719 84,731 84,743 84,756 84,768 84,768 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,711 84,711 84,743 84,756 84,756 84,768 84,780 84,780 84,793 87,590   .7 Communication Equipment .7 84,706 84,719 84,71 | .4 Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,033) (11,976) (11,949) (11,949) (11,922) (11,895) (14,041) (14,0 | 4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,003) (11,976) (11,949) (11,922) (11,895) (11,868) (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 678,584 680,383 682,182 683,981 685,780 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 687,580 689,379 691,78 678,666 680,465 682,265 (4. Outrall Sewer Lines 687,580 (4. Outrall Sewer Lines 687,58 | 4. Plant Sewers (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,895) (11,868) (11,841) (4.0 Unit Plant & Misc. Equipment 7,749 7,848 7,947 8,046 88,145 8,244 8,343 8,442 4,525 4,566 680,465 682,666 4,655 84,0664 (4.505) (17,897) (17,949 | 4. Plant Sewer's (12,138) (12,111) (12,084) (12,057) (12,030) (12,030) (11,976) (11,949) (11,922) (11,855) (11,868) (11,861) (5,970) (4.0 Outself Sewer Lines 678,584 680,883 682,182 683,981 685,780 687,580 689,789 691,178 678,666 680,465 682,265 684,064 685,863 (4.0 Outself Charles) (1.0 Outself Charles) (1 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule: A-11

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

Line			Year-En	d Bala	ance
No.	Description		Water	1	Wastewater
1	Balance 12/31/2013 per Annual Report	\$	11,334,914	\$	11,591,934
2	Additions		13,724		6,260
3	Retirements				
4	Adjustment - Rounding		(1)		1
5	Balance 12/31/2014 1	\$	11,348,637	\$	11,598,195
6	Additions		7,542		1,269
7	Retirements				
8	Adjustment	10	(1,447,973)		1,476,104
9	Balance 12/31/2015 <sup>2</sup>	\$	9,908,206	\$	13,075,568
10					
11	<sup>1</sup> Balance per 2014 Annual Report				
12	<sup>2</sup> Balance per 2015 Annual Report				
13	is a more consistent of the constitution of th				
14	* Rate Base Established PSC-15-0233-PAA-WS				

Florida Public Service Commission

Schedule: A-12 Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

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

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

Line	(1)		(2) Prior Year		(3) Test year		(4) 13 Month		(5) djustments	(6) Adjustments		(6) Adjusted	(7) Non-Used	(8) Non-Used
No.	Description		12/31/14		12/31/15	Av	erage Balance	-	A-3 COA	A-3	_	Test Year	Useful %	Amount
1	WATER													
2														
3	Plant Capacity Fees	\$	521	\$	1,790	\$	1,106	\$			\$	1,106		92
4														
5	Contributed Lines/Mains		6,969,439		6,982,814		6,974,324		6,154			6,980,478		- 27
6														
7	Meters & Meter Installation Fees		604,537		604,537		604,537		-			604,537		
8												(i=)		
9	Contributed Property		1,832,057		1,837,500		1,834,141		3,313			1,837,454		-
10												11 <del>0</del> 0		
11	Other - Tap Fees		1,942,084		481,566		1,380,425		(904,299)			476,126		
12											8			
13	Total	\$	11,348,637	\$	9,908,206	\$	10,794,533	\$	(894,832)		\$	9,899,701		
14														
15														
16	WASTEWATER													
17											170-270			
18	Plant Capacity Fees	\$	30,764		30,764	\$	30,764		77		\$	30,764		
19										25 34000000		SUPERINGER		
20	Contributed Lines/Mains		6,458,059		7,935,432		7,026,787		905,091	(1,458,000)	9	6,473,878		
21			510 TO A LOSS AND ADMINISTRA		10.1 ta/0/07/1000000		ma, order delan							
22	Contributed Property		4,991,559		4,991,559		4,991,559		-			4,991,559		
23			802222		404444		2012/02/20		1222					
24	Other - Tap Fees		117,812		117,812		117,812		(87)			117,725		17.
25	DE SANCTON ENGINEERS AND THE									1 450 000		1 450 000		
26	Cash - Reuse Lines	· ·								1,458,000		1,458,000		
27	52.00V	14	44 500 405		13.075.550		12 166 622		00F 004			12 071 026		
28	Total	\$	11,598,195	>	13,075,568	>	12,166,922	>	905,004	<b>3</b> -	>	13,071,926		

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

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

Company: Utilities, Inc. of Florida - Sanlando

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	WATER														
3	Plant Capacity Fees	521	521	521	521	521	521	521	1,790	1,790	1,790	1,790	1,790	1,790	1,106
5	Contributed Lines/Mains	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,979,439	6,982,814	6,982,814	6,982,814	6,982,814	6,974,324
7	Meters & Meter Installation	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537
9	Contributed Property	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,837,440	1,837,440	1,837,500	1,837,500	1,837,500	1,834,141
10	Other - Tap Fees	1,942,084	1,942,084	1,942,084	1,942,084	1,943,728	1,943,728	1,944,998	1,945,346	477,346	477,346	481,566	481,566	481,566	1,380,425
12	Total	\$ 11,348,637	\$ 11,348,637	\$ 11,348,637	\$ 11,348,637	\$ 11,350,281	\$ 11,350,281	\$ 11,351,551	\$ 11,353,168	\$ 9,900,551	\$ 9,903,926	\$ 9,908,206	\$ 9,908,206	\$ 9,908,206	\$ 10,794,533
14 15 16	WASTEWATER														
17		\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	30,764
19 20	Contributed Lines/Mains	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,464,659	7,935,432	7,935,432	7,935,432	7,935,432	7,935,432	7,026,787
21		4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559
23 24 25	Other - Tap Fees	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812
26				- T		- 2	¥	-	- 2	1/2/			-	*	
27 28	Total	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,604,795	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 12,166,922

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

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

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule: A-13 Page 1 of 1

Preparer: Deborah Swain

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

Line		 Year-E	nd Bala	nce
No.	Description	Water		Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 8,073,504	\$	10,326,123
2	Additions	283,868		235,833
3	Retirements			
4	Adjustment - Rounding	 (1)		
5	Balance 12/31/2014 1	\$ 8,357,371	\$	10,561,956
6	Additions	201,146		388,838
7	Retirements			
8	Adjustments	15,384		
9	Balance 12/31/2015 <sup>2</sup>	\$ 8,573,901	\$	10,950,794
10				
11	<sup>1</sup> Balance per 2014 Annual Report			
12	<sup>2</sup> Balance per 2015 Annual Report			
13	эт от то			
14	* Rate Base Established PSC-15-0233-PAA-WS			

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

Company: Utilities, Inc. of Florida - Sanlando

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

Historic [X] Projected []

Schedule: A-14 Page 1 of 2

Preparer: Deborah Swain

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

Line	(1)		(2) Prior Year	(3) Test year		(4) 13 Month	(5) COA*		(6) Adjusted	(7) Non-Used	(8) Non-Used
No.	Description	-	12/31/14	12/31/15	Av	verage Balance	Adjustmer	its	Test Year	Useful %	Amount
1	WATER										
2											
3	Plant Capacity Fees		92	12	L	103		9	103		
4											
5	Contributed Lines/Mains		5,919,148	6,082,92	3	6,001,051	(2	252)	6,000,799		
6											
7	Meters & Meter Installation Fees		499,031	467,30	7	488,411	(27,9	959)	460,452		
8									100		
9	Contributed Property		1,789,731	1,859,41	2	1,823,262	6,6	663	1,829,925		
10											
11	Other - Tap Fees		149,369	164,13	7	162,995		225	163,220		
12											
13											
14	Total	<u>\$</u>	8,357,371	\$ 8,573,90	1 \$	8,475,822	\$ (21,	323) \$	8,454,499		
15											
16											
17	WASTEWATER										
18								6117/10	1817 (1920)		
19	Plant Capacity Fees	\$	3,147	3,90	ı	3,526		(10)	3,516		
20						VEV.0.000.000.00		200000	100222222		
21	Contributed Lines/Mains		5,472,499	5,813,31	)	5,618,386	111,	910	5,730,296		
22			75720000000	1070 22 12 1	27	12 22 23 22 2					
23	Contributed Property		5,044,752	5,089,04	3	5,081,506	(76,	198)	5,005,308		
24	NEW OR THE		00.020	W25-1222							
25	Other - Tap Fees		41,558	44,54	1	43,045		23	43,068		
26		1									
27		4	40.554.054	4 40 050 70		10.745.453	A 35	725	ć 10.702.100		
28	Total	<u>\$</u>	10,561,956	\$ 10,950,79	4 \$	10,746,463	\$ 35,	/25	\$ 10,782,188		

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

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

Company: Utilitles, Inc. of Florida - Sanlando

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

Historic [X] Projected []

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

	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)
line	Description		Dec-14		Jan-15		Feb-15		Mar-15		Apr-15		May-15		Jun-15		Jul-15		Aug-15		Sep-15		Oct-15		Nov-15		Dec-15		13- Month Average
VO.	Description		DEC-14	_	Jan-13		LCD-T2	_	IVIUI-13	-	Apr 23	=	11107 25		7411 25		70. 25												
1	WATER																												
2																													
3	Plant Capacity Fees	\$	92	\$	94	\$	95	\$	96	\$	97	\$	98	\$	99	\$	103	\$	106	\$	110	\$	114	\$	118	\$	121	\$	103
4																													
5	Contributed Lines/Mains		5,919,148		5,932,822		5,946,495		5,960,168		5,973,842		5,987,515		6,001,189		6,014,862		6,028,125		6,041,825		6,055,524		6,069,223		6,082,923		6,001,051
6																													
7	Meters & Meter Installation Fees		499,031		500,173		501,316		502,458		503,601		504,743		505,886		507,028		462,738		463,880		465,023		466,165		467,307		488,411
8																							vice or the vice area						
9	Contributed Property		1,789,731		1,794,599		1,799,466		1,804,334		1,809,201		1,814,069		1,818,936		1,823,804		1,839,896		1,844,775		1,849,654		1,854,533		1,859,412		1,823,262
10																	S122222000		1970-00-00-00-00-00-00-00-00-00-00-00-00-0		1000000000000								460.005
11	Other - Tap Fees		149,369		153,415		157,461		161,507		165,556		169,605		173,657		177,710		160,133		161,127		162,130		163,134		164,137		162,995
12		15												_		_								_		_		_	
13							01125101022	020									0 500 507		0 400 000		0 544 747		0 522 445		0 552 172	ė	0 572 001	ė	8,475,822
14	Total	\$	8,357,371	\$	8,381,102	\$	8,404,832	\$	8,428,563	\$	8,452,296	\$	8,476,030	\$	8,499,767	\$	8,523,507	\$	8,490,999	\$	8,511,717	\$	8,532,445	\$	8,333,173	\$	8,373,901	2	0,473,022
15																													
16																													
17	WASTEWATER																												
18		- 10	ANG-1780	0.00	25/16/2350	10400		25400		-0.400									2 544		3,708		3,772	_	3,836		3,901		3,526
19	Plant Capacity Fees	\$	3,147	\$	3,212	\$	3,276	\$	3,340	\$	3,404	\$	3,468	\$	3,532	>	3,596	\$	3,644	\$	3,708	\$	3,772	>	3,830	3	3,901		3,320
20	500 000 00 MM 020000				1000000		400000000000000000000000000000000000000						F F22 622		F F4C 220		5,558,522		5,752,679		5,767,837		5,782,995		5,798,152		5,813,310		5,618,386
21	Contributed Lines/Mains		5,472,499		5,484,786		5,497,073		5,509,360		5,521,647		5,533,933		5,546,220		5,558,522		5,/52,0/9		3,767,637		3,762,333		3,730,132		3,013,310		3,010,300
22							E 070 00E		F 007 476		F 404 747		5,115,958		5,130,200		5,144,441		5,032,078		5,046,319		5,060,560		5,074,802		5,089,043		5,081,506
23	Contributed Property		5,044,752		5,058,993		5,073,235		5,087,476		5,101,717		5,115,956		5,130,200		3,144,441		3,032,076		3,040,313		3,000,300		3,074,002		3,003,043		5,002,500
24			** ***		44 000		42.040		42.204		42,539		42,785		43,030		43,276		43,559		43,805		44,050		44,295		44,541		43,045
25	Other - Tap Fees		41,558		41,803		42,048		42,294		42,539		42,785		43,030		43,270		43,333		43,003		44,030				74,544		.5,0 15
26		_		_		_		_		_		_		_		_		_		_						_			
27	*		10 561 056		10 500 704		10.615.631	c	10,642,469	ć	10,669,307	ċ	10,696,144	¢	10,722,982	<	10 749 825	4	10.831,960	5 1	10,861,669	\$	10.891,377	s ·	10.921.086	Ś	10.950.794	\$	10,746,463
28	Total	\$	10,561,956	>	10,588,794	>	10,015,031	Þ	10,042,469	2	10,009,307	÷.	10,030,144	7	10,122,302	7	10,743,033	4	10,001,000	4 -	.0,002,000	Ψ.	20,002,017	-	,522,000	Ť	//	Ť	

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

# Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

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.

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

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

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Florida Public Service Commission

Schedule: A-16 Page 1 of 1

Preparer: Deborah Swain

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

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

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

# **Schedule of Working Capital Allowance Calculation**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Page 1 of 1

Schedule: A-17

Preparer: Deborah Swain Recap Schedule: A-1, A-2

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

No				Water	Sewer
1	Final Rates				
2	Current & Accrued Assets (13 Month Average)				
3	Cash	Α	\$	8	\$
4	Accounts Rec less Accum. Provision for Uncoll Accts	Α		541,106	486,122
5	Materials & Supplies	В		17,748	27,486
6	Misc. Current & Accrued Assets	C		647	521
7					
8	Current & Accrued Liabilities (13 Month Average)				
9	Accounts Payable	C	\$	(138,009)	\$ (111,03)
10	Accrued Taxes	C		(243,023)	(195,516
11	Accrued Interest	C		(3,483)	(2,803
12	Misc. Current & Accrued Liabilities	C		(3,375)	(2,715
13		10			
14	Working Capital (Balance Sheet Method)		\$	171,611	\$ 202,063
15			-		
16					
17					
18	Interim Rates				
19	Current & Accrued Assets (13 Month Average)				
20	Cash	А	\$		\$
20 21		A	\$	541,106	\$ 486,122
15-50	Cash Accounts Rec less Accum. Provision for Uncoll Accts		\$		
21	Cash	Α	\$	541,106	486,122
21 22	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies	A B	\$	541,106 17,748	486,122 27,486
21 22 23	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets	A B	\$	541,106 17,748	486,122 27,486
21 22 23 24	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies	A B	\$	541,106 17,748	486,12: 27,486 52:
21 22 23 24 25	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets  Current & Accrued Liabilities(13 Month Average)	A B C		541,106 17,748 647	486,12: 27,486 52:
21 22 23 24 25 26	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets  Current & Accrued Liabilities(13 Month Average) Accounts Payable	A B C		541,106 17,748 647 (138,009)	\$ (111,03)
21 22 23 24 25 26 27	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets  Current & Accrued Liabilities(13 Month Average) Accounts Payable Accrued Taxes	A B C		541,106 17,748 647 (138,009) (243,023)	\$ (111,03: (195,51)
21 22 23 24 25 26 27 28	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets  Current & Accrued Liabilities(13 Month Average) Accounts Payable Accrued Taxes Accrued Interest	A B C		541,106 17,748 647 (138,009) (243,023) (3,483)	\$ (111,03; (195,510; (2,80);
21 22 23 24 25 26 27 28 29	Cash Accounts Rec less Accum. Provision for Uncoll Accts Materials & Supplies Misc. Current & Accrued Assets  Current & Accrued Liabilities(13 Month Average) Accounts Payable Accrued Taxes Accrued Interest	A B C		541,106 17,748 647 (138,009) (243,023) (3,483)	\$ (111,03; (195,51) (2,80; (2,71)

33 Notes:

34 A - Allocated based on revenues

35 B - Allocated based on average adjusted gross plant

36 C - Allocated based on ERC

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule: A-18 Page 1 of 2 Preparer: Deborah Swain

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

Line No.	(1) ASSETS	En	(2) Prior Year ded 12/31/14	(3) Adjustments	100000	(4) ed Prior Year ed 12/31/14	2,000	(5) Test Year Ended 12/31/15	(6) 13 Month Average	A	(7) djustments		(8) Adjusto Averag	
1	Utility Plant in Service	\$	59,629,124		\$	59,629,124	\$	62,382,773 \$	59,938,062		(213,748)	(1)	\$ 59,72	4,314
2	Construction Work in Progress		1,149,367			1,149,367		156,642	2,190,788				2,19	0,788
3	Other Utility Plant Adjustments		2,238			2,238		2,238	2,238				3	2,238
4	Plant Held for Future Use							45,459	17,484	\$	(17,484)			(0)
5	GROSS UTILITY PLANT		60,780,729			60,780,729		62,587,113	62,148,572		(231,232)		61,91	7,340
6	Less: Accumulated Depreciation		(32,796,467)			(32,796,467)		(34,070,198)	(33,514,514)		(120,861)	(2)	(33,63	5,375)
8	NET UTILITY PLANT	8	27,984,263			27,984,263		28,516,915	28,634,058		(352,093)		28,28	31,965
9														
10	Cash		7/47											
11	Accounts Rec'b - trade		894,026			894,026		1,028,680	1,033,643				1,03	33,643
12	Notes Receivable		1040						***					
13	Accts. Rec'b - Assoc. Cos.		807,032			807,032		601,483	410,625				41	10,625
14	Notes Rec'b - Assoc. Cos.		151			7		*						-
15	Accts. Rec'b - Other		27			•		12	170					
16	Accrued Interest Rec'b								- 1 <del>-</del> 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				5	
17	Allowance for Bad Debts		(5,482)			(5,482)		(7,746)	(6,415)					(6,415)
18	Materials & Supplies		44,416			44,416		55,051	45,234					15,234
19 20	Miscellaneous Current & Accrued Assets		1,668			1,668		667	1,168					1,168
21	TOTAL CURRENT ASSETS		1,741,660			1,741,660		1,678,135	1,484,255		- 40		1,48	34,255
22	10,112,00111211,120210		-4:4											
23	Net Nonutility Property		65			-		14	-					
24	Unamortized Debt Discount & Exp.													
25	Prelim. Survey & Investigation Charges								-					
26	Clearing Accounts		*											
27	Deferred Rate Case Expense		326,516			326,516		229,620	291,098				29	1,098
28	Other Miscellaneous Deferred Debits		61,095			61,095		27,462	45,843				4	15,843
29	Accum. Deferred Income Taxes		737.7											
30	TOTAL OTHER ASSETS		387,611			387,611		257,081	336,941		- 8		33	36,941
31														
32	TOTAL ASSETS	\$	30,113,534		\$	30,113,534	\$	30,452,131 \$	30,455,254	\$	(352,093)		\$ 30,10	03,161

Notes:

<sup>33</sup> 34 35 (1) To Annualize Commission Ordered Adjustments (A-3, A-5, A-6)

<sup>(2)</sup> To Annualize Commission Ordered Adjustments (A-3, A-9, A-10)

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

Company: Utilities, Inc. of Florida - Sanlando

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

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
No.	ASSETS	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
	Utility Plant in Service	\$ 59,629,124	\$ 59,683,185	\$ 59,775,434 \$	59,911,641	59,963,636 \$	60,017,974 \$	60,074,820 \$	60,104,873	59,289,609 \$	59,356,734 \$	59,455,121	5 59,549,886	\$ 62,382,773	59,938,062
2	Construction Work in Progress	1,149,367	1,427,101	2,139,822	2,313,363	2,367,118	2,391,198	2,585,633	2,685,810	2,738,017	2,796,374	2,865,708	2,864,094	156,642	2,190,788
3	Other Utility Plant Adjustments	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238
4	Plant Held for Future Use				3200000		150			45,459	45,459	45,459	45,459	45,459	17,484
5	GROSS UTILITY PLANT	60,780,729	61,112,524	61,917,494	62,227,242	62,332,992	62,411,411	62,662,691	62,792,921	62,075,323	62,200,805	62,368,526	62,461,677	62,587,113	62,148,572
6	Less: Accumulated Depreciation	(32,796,467)	(32,958,555)	(33,093,365)	(33,256,248)	(33,424,353)	(33,585,943)	(33,736,719)	(33,810,117)	(33,537,283)	(33,686,207)	(33,827,030)	(33,906,200)	(34,070,198)	(33,514,514)
7		A-1-60-160-160		427 to 251 to 252 to	//85/1990/1990/1990/20				11007035-05005	STATISTICAL SECTION	(20220000000000000000000000000000000000	Direct On Shit	00 S2 2007. SX	men z x	500 99 - 49 - 5
8	NET UTILITY PLANT	27,984,263	28,153,969	28,824,129	28,970,995	28,908,639	28,825,468	28,925,972	28,982,804	28,538,040	28,514,598	28,541,496	28,555,478	28,516,915	28,634,058
9				11/1/2/2000						1,0					
10	Cash														
11	Accounts Rec'b - trade	894,026	869,988	915,010	936,682	961,952	1,141,279	1,109,585	1,058,831	1,020,845	1,051,270	1,166,393	1,282,813	1,028,680	1,033,643
12	Notes Receivable	2007/1000													
13	Accts. Rec'b - Assoc. Cos.	807,032	839,173	549,217	(70,901)	(2,655)	165,296	109,814	208,457	458,613	556,890	755,404	360,307	601,483	410,625
14	Notes Rec'b - Assoc. Cos.														12
15	Accts. Rec'b - Other														37
16	Accrued Interest Rec'b														
17	Allowance for Bad Debts	(5,482)	(5,671)	(6,504)	(5,945)	(5,428)	(5,680)	(5,615)	(6,230)	(6,768)	(6,622)	(7,502)	(8,198)	(7,746)	(6,415)
18	Materials & Supplies	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	55,051	45,234
19	Miscellaneous Current & Accrued Assets	1,668	1,585	1,502	1,418	1,335	1,251	1,168	1,084	1,001	918	834	751	667	1,168
20		ě.													
21	TOTAL CURRENT ASSETS	1,741,660	1,749,491	1,503,641	905,669	999,620	1,346,562	1,259,368	1,306,558	1,518,106	1,646,871	1,959,545	1,680,090	1,678,135	1,484,255
22		-													
23	Net Nonutility Property														72
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges	39		60		-5	50	1.50		-			2	120	
26	Clearing Accounts														
27	Deferred Rate Case Expense	326,516	330,302	326,224	327,557	328,219	327,887	325,594	267,703	260,087	252,470	244,853	237,236	229,620	291,098
28	Other Miscellaneous Deferred Debits	61,095	59,014	56,932	54,850	52,769	50,687	48,605	46,524	44,442	33,057	31,192	29,327	27,462	45,843
29	Accum. Deferred Income Taxes					11.000.000				A-95(0/40)	2.09237.00		-33146-603-607		
30	TOTAL OTHER ASSETS	387,611	389,316	383,156	382,407	380,988	378,574	374,199	314,227	304,529	285,527	276,045	266,563	257,081	336,941
31	eramona en octividad in tradici													25 . 771.72.74.71.72.7	10 GV-101-1-1-1-1-1
	TOTAL ASSETS	\$ 30,113,534	\$ 30.292.776	\$ 30,710,926	\$ 30,259,071	30,289,248	30,550,604	30,559,539 \$	30,603,589	30,360,675 \$	30,446,996	30,777,086	\$ 30,502,130	\$ 30,452,131	\$ 30,455,254

30,452,131.42

\$

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.

Retained Earnings 7,352,564 (140,828) 7,211,736 7,687,058 (344,138) 7,342,920 7,789,468 (508,557) (1)  7 TOTAL FQUITY CAPITAL 23,004,334 (140,828) 22,863,506 23,338,828 (344,138) 22,994,690 23,441,238 (508,557) 22  8 Bonds 11 Advances From Associated Companies 7,617,551 7,617	Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yea Ended 12/31/14		(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments		(10) Adjusted Average
Additional Padi in Capital  15,648,195 17,647,551 17,644,543 17,644,543 17,644,543 17,644,543 17,644,543 17,644,543 17,64	1	Common Stock Issued	\$ 3,575		\$ 3,575	\$ 3,575		\$ 3,575	\$ 3,575		\$	3,575
## Retained famings	2	Preferred Stock Issued	-			10		-	12			-
Total Equity Capital	3	Additional Paid in Capital	15,648,195		15,648,195	15,648,195		15,648,195	15,648,195			15,648,195
Total Equity Capital   23,004,334   (140,828)   22,863,506   23,338,828   (344,138)   22,994,690   23,441,238   (508,557)   2.8	4	Retained Earnings	7,352,564	(140,828)	7,211,736	7,687,058	(344,138)	7,342,920	7,789,468	(508,557) (	1)	7,280,911
Bonds Rescquired Bonds Rescquired Bonds Advances From Associated Companies 7,617,551 7	5	Other Equity Capital	8 - 6								100	
Bonds Rescquired Bonds Rescquired Bonds Advances From Associated Companies 7,617,551 7	6									14 1 - 1		577151527
10   Reacquired Bonds   1   Advances From Associated Companies   7,617,551	7	TOTAL EQUITY CAPITAL	23,004,334	(140,828)	22,863,506	23,338,828	(344,138)	22,994,690	23,441,238	(508,557)	_	22,932,681
10   Reacquired Bonds   1   Advances From Associated Companies   7,617,551	8							No. 19			130	
Advances From Associated Companies 7,617,551 7	9	Bonds										- 2
12 Other Long-Term Debt 13	10	Reacquired Bonds	2			2			·			
13 TOTAL LONG-TERM DEBT 7,617,551 7,	11	Advances From Associated Companies	7,617,551		7,617,551	7,617,551		7,617,551	7,617,551			7,617,551
TOTAL LONG-TERM DEBT 7,617,551 7,617	12	Other Long-Term Debt	386.50								10-	- 35
15 Accounts Payable 167.443 167.443 230.612 230.612 249,040  Notes Payable	13											
16 Accounts Payable 167,443 167,443 230,612 230,612 249,040  Notes Payable 167,443 167	14	TOTAL LONG-TERM DEBT	7,617,551		7,617,551	7,617,551		7,617,551	7,617,551	- E		7,617,551
Notes Payable Notes & Accounts Payable - Assoc. Cos.  (6,866,124)	15							- CONTRACT	74.0			-
Notes Payable Notes & Accounts Payable - Assoc. Cos.  (6,866,124)	16	Accounts Payable	167,443		167,443	230,612		230,612	249,040			249,040
19   Customer Deposits   39,199   39,199   36,888   36,888   37,114   370,072   370,072   370,072   363,653   363,653   438,539   370,072   370,072   363,653   363,653   438,539   370,072   370,			*		-	2						2
Accrued Taxes 370,072 370,072 363,653 363,653 438,539  Current Portion Long Term Debt 5,700 5,700 7,062 7,062 6,286  Accrued Interest 5,700 5,700 7,062 7,062 6,286  Misc. Current and Accrued Liabilities 11,727 11,727 6,090  TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181) (6,216,181) (6,216,181) (6,216,181) (6,129,055) - (0,283,710) (6,216,181	18	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)		(6,866,124)	(6,866,124)		(6,866,124)	(6,866,124)			(6,866,124)
Accrued Taxes 370,072 370,072 363,653 363,653 438,539  Current Portion Long Term Debt Accrued Interest 5,700 5,700 7,062 6,286  Misc. Current and Accrued Liabilities 11,727 11,727 6,090  TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) (6,129,055) (6,129,055) (7,120,120,120,120,120,120,120,120,120,120	19	Customer Deposits	39,199		39,199	36,888		36,888	37,114			37,114
Current Portion Long Term Debt   2.2   Accrued Interest   5,700   5,700   7,062   7,062   6,285					370,072	363,653		363,653	438,539			438,539
22 Accrued Interest 5,700 5,700 7,062 7,062 6,285 23 Accrued Dividends - 11,727 6,090 25 TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (7,62) (6,216,181) (6,129,055) - (7,62)			2		(a)			54				
Accrued Dividends Misc. Current and Accrued Liabilities  11,727 11,727 6,990  TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (6,129,055) - (6,129,055) - (6,129,055) - (6,129,055) - (6,129,055) - (1,1727 6,090  (6,121,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1727 6,090  (6,181) (6,129,055) - (1,1829,05			5.700		5,700	7,062		7,062	6,286			6,286
Misc. Current and Accrued Liabilities 11,727 11,727 6,990  TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) 6  Advances for Construction Prepaid Capacity Charges					550							-
25 TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,129,055) - (0,216,181) (6,129,05						11.727		11,727	6,090			6,090
TOTAL CURRENT & ACCRUED LIABILITIES (6,283,710) (6,283,710) (6,283,710) (6,216,181) (6,216,181) (6,129,055) - (6,216,181) (6,129,055) - (7,200) (7,200											_	
27 Advances for Construction 29 Prepaid Capacity Charges		TOTAL CURRENT & ACCRUED LIABILITIES	(6.283.710)		(6,283,710)	(6,216,181)		(6,216,181)	(6,129,055)	8		(6,129,055)
28 Advances for Construction 29 Prepaid Capacity Charges 30 Accumulated Deferred Income Taxes  Advances for Construction  29 Prepaid Capacity Charges  30 Accumulated Capacity Charges  31 OPER RESERVES  32 22,946,832 22,946,832 22,983,774 22,983,774 22,961,456 22,983,774 22,983,774 22,961,456 22,983,774 22,983,774 22,961,456 22,983,774 22,983,774 22,983,774 22,983,774 22,961,456 22,983,774 22,9						1/1						
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 36 Less: Accum. Amortization of CIAC 37 38 Accumulated Deferred Income Taxes 39 1,747,855 140,828 1,888,683 2,252,855 344,138 2,596,993 1,786,350 156,464 [1] 39 1		Advances for Construction	17		99			7.0	20			1.4
Accum. Deferred ITC's  31 Operating Reserves  32						2			9			59
31 Operating Reserves 32 33 TOTAL DEFERRED CREDITS & OPER. RESERVES 34 35 Contributions in Aid of Construction 22,946,832 22,946,832 22,983,774 22,983,774 22,961,456 2 36 Less: Accum. Amortization of CIAC (18,919,327) (18,919,327) (19,524,695) (19,524,695) (19,222,285) (19,222,			-					100				2.0
32 TOTAL DEFERRED CREDITS & OPER. RESERVES  34 2 22,946,832 22,946,832 22,983,774 22,961,456 2 35 Contributions in Aid of Construction 22,946,832 22,946,832 22,983,774 22,983,774 22,961,456 2 36 Less: Accum. Amortization of CIAC (18,919,327) (18,919,327) (19,524,695) (19,524,695) (19,222,28			-									
37 TOTAL DEFERRED CREDITS & OPER. RESERVES 38 Contributions in Aid of Construction 39 Less: Accum. Amortization of CIAC 39 (18,919,327) 30 Accumulated Deferred Income Taxes 30 Less: Accumulated Deferred Income Taxes 31 TOTAL DEFERRED CREDITS & OPER. RESERVES 32 22,946,832 32 22,946,832 32 22,946,832 32 22,946,832 32,9											_	
22,946,832 22,946,832 22,983,774 22,961,456 2 36 Less: Accum. Amortization of CIAC (18,919,327) (18,919,327) (19,524,695) (19,524,695) (19,522,285)		TOTAL DEFERRED CREDITS & OPER, RESERVES	42	1.0	840	9			· ×			29
22,946,832 22,946,832 22,983,774 22,961,456 2 36 Less: Accum. Amortization of CIAC (18,919,327) (18,919,327) (19,524,695) (19,524,695) (19,524,695) (19,522,285)			3) <del></del>									
18,919,327) (18,919,327) (19,524,695) (19,524,695) (19,222,285) (19,22		Contributions in Aid of Construction	22.946.832		22.946.832	22.983.774		22,983,774	22,961,456			22,961,456
37 38 Accumulated Deferred Income Taxes 1,747,855 140,828 1,888,683 2,252,855 344,138 2,596,993 1,786,350 156,464 (1) 39												(19,222,285)
38 Accumulated Deferred Income Taxes 1,747,855 140,828 1,888,683 2,252,855 344,138 2,596,993 1,786,350 156,464 (1)			1-7-20-11			157150000		100000000000000000000000000000000000000				22/22/2
39		Accumulated Deferred Income Taxes	1.747.855	140.828	1.888.683	2,252,855	344.138	2,596.993	1,786,350	156,464 (	1)	1,942,814
×	(30%			2.0,02.0	-,,000	-11000				· ·		
40 10rm Edurit Cabiral and Habilines 3 30/432/334 3 30/432/331 3 30/432/331 3 40/432/331 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/301 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/331 3 40/432/	40	Total Equity Capital and Liabilities	\$ 30,113,534	s -	\$ 30,113,534	\$ 30,452,131	\$	\$ 30,452,131	\$ 30,455,255	\$ (352,093)	5	30,103,162

<sup>41
42 (1)</sup> To removed certain deferred taxes
43 ADIT - NOLs

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

Company: Utilities, Inc. of Florida - Sanlando

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

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
No.	<b>EQUITY CAPITAL &amp; LIABILITIES</b>	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
1 Common	Stock Issued	\$ 3,575 \$	3,575	\$ 3,575 \$	3,575 \$	3,575 \$	3,575 \$	3,575	3,575 \$	3,575	3,575 \$	3,575	\$ 3,575 \$	3,575	\$ 3,575
2 Preferred	Stock Issued												1985503859886	30100000000	***************************************
3 Additiona	al Paid in Capital	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195
4 Retained	Earnings	7,352,564	7,428,882	7,534,273	7,470,635	7,638,652	7,908,134	7,909,875	8,113,808	7,847,538	7,902,627	8,140,571	8,328,467	7,687,058	7,789,468
5 Other Equ	uity Capital		100 190	26 89	(m) (m)	55 99									
6									502450245024004	200200000	22/22/22/22	122 222 222			22 444 220
7 TOTAL EC	QUITY CAPITAL	23,004,334	23,080,651	23,186,042	23,122,405	23,290,422	23,559,903	23,561,644	23,765,578	23,499,307	23,554,397	23,792,341	23,980,237	23,338,828	23,441,238
8															
9 Bonds	0.00 (0.00)														
10 Reacquire		8200000000	2012/2012/2017	2/03/2023	12/12/12/12/12	Districtory.	200200				2 442 554	7 547 554	7 (17 (1)	7,617,551	7,617,551
	s From Associated Companies	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,017,331
	ng-Term Debt														
13				2 442 554	2 612 661	7 (17 )	7 517 551	7 617 551	7.517.551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551
	DNG-TERM DEBT	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,017,331	7,017,551	7,017,331
15	Parable.	167,443	425,338	742,297	329,766	174,508	155,242	144,892	149,356	142,287	158,718	232,225	184,842	230,612	249,040
16 Accounts 17 Notes Par		107,443	423,330	142,231	323,700	174,500	133,242	144,032	143,330	142,207	150,710	232,223	201,012	200,000	107.1767.45
	yable Accounts Payable - Assoc. Cos.	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)
	r Deposits	39,199	38,609	37,679	37,815	36,881	35,652	35,427	35,481	36,589	37,179	37,786	37,292	36,888	37,114
19 Customer 20 Accrued		370,072	254,946	303,699	379,387	447,407	511,281	579,203	458,143	519,844	582,291	647,386	283,700	363,653	438,539
	Portion Long Term Debt	370,072	254,540	303,033	3/3,30/	447,407	311,201	373,203	450,145	515,011	302,232	017,500	200,770		-
21 Current P 22 Accrued I	FINE WALL STORY OF STREET	5,700	5,845	5,702	5,849	5.988	6,120	6,248	6,371	6,496	6,636	6,776	6,922	7,062	6,286
	Dividends	3,700	3,643	3,702	3,043	3,300	0,110	0,240	0,0,1	3,130	0,000	200	Mary and	65	61
	rrent and Accrued Liabilities		11,168	10,232	9,196	8,192	7,156	6,153	5,116	4,079	3,076	2,040	1,037	11,727	6,090
25	Terre and Accided Liabilities		11,100	10,252	3,230	0,132	1,1250	0,200	5,220						
	URRENT & ACCRUED LIABILITIES	(6,283,710)	(6,130,218)	(5,766,516)	(6,104,113)	(6,193,148)	(6,150,674)	(6,094,203)	(6,211,658)	(6,156,829)	(6,078,224)	(5,939,911)	(6,352,331)	(6,216,181)	(6,129,055)
27	OMENT & ACCROSS EMBERNES	(0,200,720)	(0,200,20)	(5), 50,000	19755 77557	(-)		1345-75-7	No.			- NO 1/2 1			
5677	s for Construction														
	Capacity Charges														
	Deferred ITC's														
31 Operating	g Reserves														
32															
33 TOTAL DE	EFERRED CREDITS & OPER. RESERVES		-	(90)	*	*0	190		8	2.00 E	15				
34															
35 Contribut	tions in Aid of Construction	22,946,832	22,946,832	22,946,832	22,946,832	22,948,476	22,948,476	22,949,746	22,957,963	22,976,119	22,979,494	22,983,774	22,983,774	22,983,774	22,961,456
36 Less: Acc	cum. Amortization of CIAC	(18,919,327)	(18,969,895)	(19,020,463)	(19,071,032)	(19,121,603)	(19,172,175)	(19,222,749)	(19,273,342)	(19,322,959)	(19,373,386)	(19,423,823)	(19,474,259)	(19,524,695)	(19,222,285)
37		68 St 30 St													
38 Accumula	ated Deferred Income Taxes	1,747,855	1,747,855	1,747,480	1,747,428	1,747,549	1,747,522	1,747,549	1,747,496	1,747,485	1,747,164	1,747,154	1,747,158	2,252,855	1,786,350
39		Line of the second second	2 1-3 1-7213/2007	an commission of the											
40 TOTAL EC	QUITY CAPITAL & LIABILITIES	\$ 30,113,534	30,292,776	\$ 30,710,926 \$	30,259,071	30,289,248	30,550,604	30,559,539	\$ 30,603,589	30,360,675	\$ 30,446,996 \$	30,777,086	\$ 30,502,130 \$	30,452,131	\$ 30,455,255

# Net Operating Income

# Schedule of Water Net Operating Income

Florida Public Service Commission

Schedule: B-1 Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X] Historic [X] Projected [ ]

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

	(1)		(2) Balance		(3) Utility			(4) Utility		(5) Requested		(6) Requested	(7)
Line			Per		Test Year			Adjusted		Revenue		Annual	Supporting
No.	Description		Books		Adjustments	_		Test Year	_	Adjustment		Revenues	Schedule(s)
1	OPERATING REVENUES	\$	4,408,574	\$	223,540 (	A)	\$	4,632,114	\$	(18,462) (A)	\$	4,613,652	B-4, B-3
2 3 4	Operation & Maintenance		2,097,775		219,425 <b>(E</b>	B)		2,317,201		(B)		2,317,201	B-5, B-3
5	Depreciation, net of CIAC Amort.		1,015,602		(275,908) (0	C)		739,694		(C)		739,694	B-13, B-3
7	Amortization				((	D)		3		(D)		¥	
9	Taxes Other Than Income		420,331		29,022 <b>(E</b>	E)		449,354		(831) <b>(E)</b>		448,523	B-15, B-3
11 12	Provision for Income Taxes	Ø <del>1</del>	280,174		26,438 (F	F)		306,612		(6,634) <b>(F)</b>		299,978	C-1, B-3
13 14	OPERATING EXPENSES	T	3,813,882		(1,022)			3,812,860		(7,465)	8	3,805,395	
15 16	NET OPERATING INCOME	\$	594,691	\$	224,562		\$	819,253	\$	(10,996)	\$	808,257	
17 18 19	RATE BASE	\$	8,256,720	\$	2,065,852		\$	10,322,572			\$	10,322,572	
20 21	RATE OF RETURN		7.20	<b>%</b>			_	7.94	%			7.83%	

# Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X] Historic [X] 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.

	(1)	1	(2) (3) Balance Utility				(4) Utility		(5) Requested			(6) Requested	(7)
Line			Per		Test Year		Adjusted		Revenue			Annual	Supporting
No.	Description		Books		Adjustments		 Test Year		Adjustment		_	Revenues	Schedule(s)
1	OPERATING REVENUES	\$	3,964,155	\$	111,386 (	A) _	\$ 4,075,541	\$	2,391,091	(A)	\$	6,466,632	B-4, B-3
2										(5)		2 200 603	0.6.0.3
3	Operation & Maintenance		2,030,785		178,907 <b>(</b>	B)	2,209,692			(B)		2,209,692	B-6, B-3
4 5	Depreciation, net of CIAC Amort.		831,041		185,978 (	C)	1,017,019			(C)		1,017,019	B-14, B-3
6													
7	Amortization				(	D)				(D)		-	
8										25-57		0000000000	
9	Taxes Other Than Income		507,893		151,136 (	E)	659,029		107,599	(E)		766,628	B-15, B-3
10			NO. 200 - 20				V					550 173	64.83
11	Provision for Income Taxes		225,373		(415,179)	F) _	(189,806)		859,278	. (F)		669,472	C-1, B-3
12			2 505 002		100 041		3 605 034		966,877			4,662,811	
13	OPERATING EXPENSES	7	3,595,093		100,841		3,695,934		900,077			4,002,811	
14 15	NET OPERATING INCOME	Ś	369,062	Ś	10,545		\$ 379,607	\$	1,424,214		\$	1,803,821	
16	NET OF ENATING INCOME		303,002										
17													
18	RATE BASE	\$	16,635,932	\$	6,401,374		\$ 23,037,305				\$	23,037,305	
19	100 10 TO TO TO			2.600				•					
20													
21	RATE OF RETURN		2.22	%			1.65	%				7.83%	

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: B-3 Page 1 of 3

Docket No.: 160101 - WS Preparer: Deborah Swain

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

operating income statement.

Line No.		Description		Water	Wastewater
1	(A)	Adjustments to Revenues			
2		(1) Miscellaneous Service Revenues - Test Year Allocations			
3		Total Revenues per B4 prior to adjustments		4,408,574	3,964,155
4		(a) To allocated miscellaneous service charges based on ERCs (B-4, E-5)		(7,481)	7,481
5		(b) To remove Accrued Revenues per B4		(31,737)	(32,071)
6		Adjustment to Test Year Revenues		(39,218)	(24,590)
7					
8		(2) Miscellaneous Service Revenues - Corrections			
9		(a) To reclass Connection Meter Fee to CIAC (after allocation adjustment)		(555)	(446)
10		(b) To remove non-utility fees for collecting sales tax		(11)	
11		(c) To remove fees for prior period		(143)	
12				(709)	(446)
13					
14		Test Year Adjusted Revenues prior to Annualizing Revenues	-	4,368,646	3,939,119
15					
16		(3) Annualized Revenue			ü
17		Annualized water/sewer revenues Schedule E-2		\$4,632,114	\$4,075,541
18		Test Year water/sewer revenues per above		4,368,646	3,939,119
19		Adjustment required		263,467	136,422
20			-		 
21		Total Test Adjustments to Revenue	s <u>\$</u>	223,540	\$ 111,386
22		(4) Revenue Increase			
23		Increase in revenue required by the Utility to realize a		(18,462)	2,391,091
24		7.83% % rate of return	\$	(18,462)	\$ 2,391,091
25			-		
26		Total Adjustments to Revenue	s \$	205,078	\$ 2,502,477
27	(B)	Adjustments to Operations & Maintenance Expenses			
28	07/07	(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0233-PA	A-WS)		
29		See detail schedules B-3 COA, B-6			
30		720 Materials & Supplies (Sewer Main Repair)			\$ (2,773)
31					
32		(2) 618/718 Chemical Expense			
33		Adjustment to accruals and allocations to tie to chemical schedule	\$	9,521	\$ (89)
34					
35		(2) 642/742 Rental Expense - correction	\$	(7,158)	\$ 7,158
36					
37		(4) Proforma Adjustment to Expenses			
38		601/701 Salaries & Wages	\$	64,724	\$ 52,068
39		603/703 Salaries & Wages - Officers, Etc.		1,401	1,127
39		604/704 Employee Pensions & Benefits		23,628	19,007
40		615/715 Purchased Power		26,653	21,440
41		650/750 Transportation Expense Increase 3%		1,527	1,228
42					
43		(5) Amortization of rate case expense per Schedule B-10	\$	99,130	\$ 79,740
44					
45		Total Adjustment required to O&M Expense	es \$	219,425	\$ 178,907

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: B-3 Page 2 of 3

Docket No.: 160101 - WS Preparer: Deborah Swain

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

operating income statement.

No.		Description		Water	W	/astewater
1	(C)					
2		(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0233-PAA-	WS)			
3		See detail schedules B-3 COA, B-13 / B-14	\$	(229,484) \$	5	(112,678)
4						
5		(2) 340.5 / 390.7 Correct depreciation of Project Phoenix (10 yr)	\$	(24,168) \$	5	(19,441)
6						
7		(3) Annualize depreciation expense for plant additions during TY				
8		311.2 Pumping Equipment (\$47,508 * 5%)		2,375		
9		355.2 Power Gen Equipment (\$253,338 * 5% )				12,667
10		381.4 Plant Sewers (\$2,454,613 * 2.86%)				70,202
11		Total Adjustment to Annualize Depreciation Expense	\$	2,375	5	82,869
12						
13		(4) Depreciation expense related to Pro Forma plant additions				
14		311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install		8,254		
15		331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install		2,264		
16		371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install				4,532
17		331.4 Autumn Drive WM Replacement:		2,326		
18		331.4 Markham Wood Utility Relocations		1,498		
19		331.4 Myrtle Lake Hills Water Mains		15,322		
20		361.2 Phase 2 Inflow & Infiltration Study and Remediation				37,892
21		371.3 Lift Station RTU Installation				18,166
22		380.4 Wekiva WWTP Blower Replacement				34,722
23		380.4 Wekiva WWTP Rehabilitation				100,400
24		360.2 Shadow Hills Flow Diversion				64,514
25		354.3 Shadow Hills Flow Diversion				8,042
26		370.3 Shadow Hills Flow Diversion				53,012
27		371.3 Shadow Hills Flow Diversion				18,324
28		380.4 Shadow Hills Flow Diversion				5,556
29		355.4 Shadow Hills Electrical Generator				4,495
29		340.5/390.7 GIS system - allocated portion		9,058		7,288
30		341.5/391.7 Vehicle major upgrade / purchase - allocated portion		1,736		1,398
31		341.5/391.7 Vehicle replacement program - allocated portion		26,362		21,210
32		Total Depr Expense - Pro Forma Plant additions	\$	66,820	\$	379,551
33						
34		(5) Adjust depreciation expense for retirements related to Pro Forma additions				
35		331.4 Autumn Drive WM Replacement:		(1,744)		
36		331.4 Markham Wood Utility Relocations		(1,123)		
37		380.4 Wekiva WWTP Blower Replacement				(26,042)
38		360.2 Shadow Hills Flow Diversion				(48,386)
39		341.5/391.7 Vehicle replacement program - allocated portion		(19,772)		(15,907)
40		Total Depr Expense - Pro Forma Plant retirements	\$	(22,639)	\$	(90,334)
41						
42		(6) Amorization Expense: To Remove Prior Period Portion of				
43		Commission Ordered Adjustment (PSC-15-0233-PAA-WS)			20	
44		See detail schedules B-3 COA, B-13 / B-14	\$	(68,811)	\$	(53,989)
45				Inc.		
46		Total Adjustment to Depreciation Exp, Net of Amortization	\$	(275,908)	\$	185,978
47						

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015 Interim [ ] Final [X]

Schedule: B-3 Page 3 of 3 Historic [X] Projected []

Docket No.: 160101 - WS Preparer: Deborah Swain

Florida Public Service Commission

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	-1				
No.		Description		Water	Wastewater
1	(E)	Adjustments to Taxes Other Than Income			
2		(1) Ad Valorem Taxes			
3		(a) Net allocations between systems			
4		Gross Plant	\$	(1,571,638) \$	1,571,638
5		Less Accumulated Depreciation	\$	1,315,899 \$	(1,315,899)
6		Net Plant	\$	(255,739) \$	255,739
7		Millage rate		15.4670	15.4670
8		Total increase in ad valorem taxes	\$	(3,956) \$	3,956
9					
10		(b) Net Commission Ordered Adjustments to net plant			
11		Gross Plant	\$	(209,291) \$	
12		Less Accumulated Depreciation	\$	79,029 \$	194,523
13		Net Plant	\$	(130,262) \$	82,333
14		Millage rate		15.4670	15.4670
15		Total adjustment to ad valorem taxes	\$	(2,015) \$	1,273
16					.00
17		(c) For Proforma Plant and Retirements			
18		Gross Plant	\$	1,139,875 \$	7,071,328
19		Less Accumulated Depreciation	\$	188,747 \$	1,772,800
20		Net Plant	\$	1,328,622 \$	8,844,128
21		Millage rate		15.4670	15.4670
22		Total increase in ad valorem taxes	\$	20,550 \$	136,792
23		Total mercase may revise a series			· ·
24		(2) Payroll Taxes for Proforma Salaries	\$	5,059 \$	4,069
25		(2) Taylor takes is the states			
26		(3) Regulatory Assessment Fees			
27		(a) To adjust test year RAF's for actual revenues			
28		RAF per books		199,061	178,354
29		RAF 4.5% of book revenues	\$	198,386 \$	
30		Adjustment to RAFs per books	\$	(675) \$	
31		Aujustificité to foi a per books		(0.0) 4	
32		(b) To adjust test year RAF's for annualized revenues (corrected)	\$	223,540 \$	111,386
33		RAF rate	*	0.045	0.045
34		RAF Adjustment Required for Annualized Revenues	\$	10,059 \$	
35		NAF Adjustment nequired for Annualized Nevenues	~	10,055 \$	
36		Total Adjustments to Test Year TOTI	\$	29,022 \$	151,136
		Total Adjustillents to rest real ToTI	<u> </u>	25,022 4	
37		(A) To adjust BAE's for requested revenues			
38		(4) To adjust RAF's for requested revenues	\$	(18,462) \$	2,391,091
39		Total Revenue Increase Requested	P	0.045	0.045
40		RAF rate	-	(831) \$	
41		Total RAF Adjustments due to Requested Increase	\$	(031)	107,333
42		Tatal Advanturant Tarra Other Then Income	-	28,191	258,735
43		Total Adjustment Taxes Other Than Income	<u> </u>	20,191	230,733
44					
45	(F)	Provision for Income Taxes			
46		(1) Adjustment to reflect current income taxes expense for test year		12/22/22/21	
47		Income Tax Per Books		280,174	225,373
48		Test Year Current Income Tax per C-2		306,611	(189,806
49		Adjustment to reflect current income tax	\$	26,437	(415,179
50					
51		(2) Adjustment to Current Income taxes for rate increase per C-2	\$	(6,635)	
52		Total Adjustment to Provision for income Taxes	\$	19,802	444,099

Commission Ordered Adjustments Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X]
Historic [X] Projected [ ]

Florida Public Service Commission Schedule: B-3 COA Page 1 of 2 Preparer: Deborah Swain

Line					Audit Adjustmen	t to Books	Audit Adjustment To Books	MFR Adjustments Remove
No	Company/object	Object No.	Acct No.	<b>Audit Finding Reference</b>		edit	Net	Prior Period
1	255101.6325	6325	720	Audit Finding No. 11	2,773.00	77117	2,773.00	(2,773)
2	255100.6455	6455	403.301	Audit Finding No. 1 & 2	171,033.00		171,033.00	(171,033)
3	255100.6460	6460	403.304	Audit Finding No. 4	5500,4500,90,470,189	115.00	(115.00)	69
4	255100.6485	6485	403.307	Audit Finding No. 1 & 2		11,235.00	(11,235.00)	11,235
5	255100.6500	6500	403.310	Audit Finding No. 1 & 2		7.00	(7.00)	7
6	255100.6500	6500	403.310	Audit Finding No. 3	2,443.67		2,443.67	(1,955)
7	255100.6510	6510	403.311	Audit Finding No. 1 & 2		30,511.00	(30,511.00)	30,511
8	255100.6520	6520	403.320	Audit Finding No. 1 & 2		149.00	(149.00)	149
9	255100.6520	6520	403.320	Audit Finding No. 4		253.33	(253.33)	152
10	255100.6525	6525	403.330	Audit Finding No. 1 & 2	126.00		126.00	(126)
11	255100.6530	6530	403.331	Audit Finding No. 1 & 2		1,720.00	(1,720.00)	1,720
12	255100.6535	6535	403.333	Audit Finding No. 1 & 2		56.00	(56.00)	56
13	255100.6535	6535	403.333	Audit Finding No. 6		6,197.33	(6,197.33)	5,028
14	255100.6540	6540	403.334	Audit Finding No. 1 & 2	133,830.00		133,830.00	(133,830)
15	255100.6540	6540	403.334	Audit Finding No. 5		27,030.33	(27,030.33)	22,478
16	255100.6540	6540	403.334	Audit Finding No. 6	14,089.71	SOCIUMINA POR CONTO	14,089.71	(11,327)
17	255100.6545	6545	403.334	Audit Finding No. 1 & 2		190.00	(190.00)	190
18	255100.6550	6550	403.335	Audit Finding No. 1 & 2		143.00	(143.00)	143
19	255100.6555	6555	403.336	Audit Finding No. 1 & 2		172.00	(172.00)	172
20	255100.6580	6580	403.340	Audit Finding No. 1 & 2	6.00		6.00	(6)
21	255100.6585	6585	403.340	Audit Finding No. 1 & 2		1,871.00	(1,871.00)	1,871
22	255100.6595	6595	403.346	Audit Finding No. 1 & 2		2,841.00	(2,841.00)	2,841
23	255100.6595	6595	403.346	Audit Finding No. 4		30.00	(30.00)	18
24	255100.6600	6600	403.344	Audit Finding No. 1 & 2	3,078.00		3,078.00	(3,078)
25	255100.6605	6605	403.345	Audit Finding No. 1 & 2	223.00		223.00	(223)
26	255100.6610	6610	403.346	Audit Finding No. 1 & 2		2,986.00	(2,986.00)	2,986
27	255100.6610	6610	403.346	Audit Finding No. 4		450.00	(450.00)	270
28	255100.6615	6615	403.347	Audit Finding No. 1 & 2		11,560.00	(11,560.00)	11,560
29	255101.6660	6660	403.354	Audit Finding No. 1 & 2	4,604.00	1670.00 <b>4</b> 763.356.756	4,604.00	(4,604)
30	255101.6665	6665	403.354	Audit Finding No. 1 & 2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,831.00	(10,831.00)	10,831
31	255101.6680	6680	403.354	Audit Finding No. 1 & 2	9,374.00	07.01 A 7.00 A 7.00	9,374.00	(9,374)
32	255101.6695	6695	403.355	Audit Finding No. 3	2,443.67		2,443.67	(1,955)
33	255101.6710	6710	403.360	Audit Finding No. 1 & 2	767	4,785.00	(4,785.00)	4,785
34	255101.6715	6715	403.361	Audit Finding No. 1 & 2	26,306.00		26,306.00	(26,306)
35	255101.6715	6715	403.361	Audit Finding No. 1 & 2		615.00	(615.00)	615
36	255101.6717	6717	403.361	Audit Finding No.7		65.67	(65.67)	55
37	255101.6730	6730	403.364	Audit Finding No. 1 & 2	48.00		48.00	(48)
38	255101.6730	6730	403.364	Audit Finding No. 3	290.38		290.38	(259)
39	255101.6745	6745	403.371	Audit Finding No. 1 & 2	2,430.00		2,430.00	(2,430)
40	255101.6745	6745	403.371	Audit Finding No. 8	<b>™</b> ************************************	9,926.67	(9,926.67)	8,008
41	255101.6745	6745	403.371	Audit Finding No.7		1,508.33	(1,508.33)	1,267
42	255101.6750	6750	403.389	Audit Finding No.7		1,080.00	(1,080.00)	810
43	255101.6765	6765	403.380	Audit Finding No. 1 & 2	14,485.00		14,485.00	(14,485)
44	255101.6765	6765	403.380	Audit Finding No. 10	20.00 CO.00	5,092.33	(5,092.33)	(4,741)
45	246100.6765	6765	403.380	Audit Finding No. 10	5,092.33	00.000.00.00.00.00.00.00.00.00.00.00.00	5,092.33	4,741
46	255101.6765	6765	403.380	Audit Finding No. 3		36,610.00	(36,610.00)	29,288
47	255101.6765	6765	403.380	Audit Finding No. 3		5,430.00	(5,430.00)	4,344
48	255101.6765	6765	403.380	Audit Finding No. 9		1,960.67	(1,960.67)	1,548
49	255101.6785	6785	403.382	Audit Finding No. 1 & 2		14,311.00	(14,311.00)	14,311
50	255101.6800	6800	403.389	Audit Finding No. 1 & 2	1,385.00	120-15-62-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-00-12-0	1,385.00	(1,385)
51	255101.6805	6805	403.389	Audit Finding No. 1 & 2	7,984.00		7,984.00	(7,984)
52	255101.6825	6825	403.390	Audit Finding No. 1 & 2	63,520.00		63,520.00	(63,520)
53	255101.6835	6835	403.393	Audit Finding No. 1 & 2	39,501.00		39,501.00	(39,501)
54	255101.6840	6840	408.394	Audit Finding No.7		84.33	(84.33)	71
55	255101.6850	6850	403.396	Audit Finding No. 1 & 2	2,673.00	NACONAL PROPERTY.	2,673.00	(2,673)
56	255101.6855	6855	403.397	Audit Finding No. 1 & 2	12,073.00		12,073.00	(12,073)
57	255101.6875	6875	403.366	Audit Finding No. 1 & 2		99.00	(99.00)	99
58	255101.6880	6880	403.367	Audit Finding No. 1 & 2	3,680.00		3,680.00	(3,680)
59	255101.6880	6880	403.367	Audit Finding No.7	-,	199.00	(199.00)	167
60	255101.6885	6885	403.374	Audit Finding No. 1 & 2		3,904.00	(3,904.00)	3,904
61	255101.6890	6890	403.375	Audit Finding No. 1 & 2	2,973.00	and	2,973.00	(2,973)
		0.000		, , , , , , , , , , , , , , , , , , ,	######################################			No.

**Commission Ordered Adjustments** 

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission Schedule: B-3 COA Page 2 of 2

Preparer: Deborah Swain

					100 040	2 8	Audit Adjustment	MFR Adjustments
Line						ment to Books	To Books	Remove
No	Company/object	Object No.	Acct No.	Audit Finding Reference	Debit	Credit	Net	Prior Period
1	255101.6890	6890	403.375	Audit Finding No. 12		513.67	(513.67)	469
2	255100.6905	6905	403.391	Audit Finding No. 1 & 2		638.00	(638.00)	638
3	255100.6995	6995	403.271	Audit Finding No. 1 & 2	10.00		10.00	(10)
4	255100.7000	7000	403.271	Audit Finding No. 1 & 2	49.00		49.00	(49)
5	255100.7045	7045	403.271	Audit Finding No. 1 & 2		264.00	(264.00)	264
6	255100.7060	7060	403.271	Audit Finding No. 1 & 2		5,637.00	(5,637.00)	5,637
7	255100.7070	7070	403.271	Audit Finding No. 1 & 2	10,410.00		10,410.00	(10,410)
8	255100.7080	7080	403.271	Audit Finding No. 1 & 2	23,405.00		23,405.00	(23,405)
9	255100.7080	7080	403.271	Audit Finding No. 13	21,900.77		21,900.77	(21,130)
10	255100.7085	7085	403.271	Audit Finding No. 1 & 2	100.00		100.00	(100)
11	255100.7090	7090	403.271	Audit Finding No. 1 & 2	27.00		27.00	(27)
12	255100.7165	7165	403.271	Audit Finding No. 1 & 2	32.00		32.00	(32)
13	255100.7165	7165	403.271	Audit Finding No. 12	21,598.33		21,598.33	(19,549)
14	255101.7225	7225	403.271	Audit Finding No. 1 & 2	44,119.00		44,119.00	(44,119)
15	255101.7275	7275	403.271	Audit Finding No. 1 & 2	9,022.00		9,022.00	(9,022)
16	255101.7280	7280	403.271	Audit Finding No. 1 & 2		193,128.00	(193,128.00)	193,128
17	255101.7280	7280	403.271	Audit Finding No. 11		195.33	(195.33)	155
18	255101.7330	7330	403.271	Audit Finding No. 1 & 2	75,483.00		75,483.00	(75,483)
19	255101.7350	7350	403.271	Audit Finding No. 1 & 2	15,148.00		15,148.00	(15,148)
20	255101.7430	7430	403.271	Audit Finding No. 1 & 2		38.00	(38.00)	38
21	255101.7440	7440	403.271	Audit Finding No. 1 & 2	16.00		16.00	(16)
22	255101.7445	7445	403.271	Audit Finding No. 1 & 2	2,783.00		2,783.00	(2,783)
23	255101.7445	7445	403.271	Audit Finding No. 13	4,219.35		4,219.35	(3,565)
24	255102.7485	7485	403.271	Audit Finding No. 12		12,701.67	(12,701.67)	10,805
25	255101.7750	7750	403.271	Audit Finding No. 12	37,293.00		37,293.00	(37,293)
26					792,080.21	407,134.66	384,945.55	(397,049.84)

# **Test Year Operating Revenues**

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015 Historic [X] or Projected [ ] Florida Public Service Commission

Schedule: B-4 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-1, B-2

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

	WATER SALES	(1)	SEWER SALES	(2)
Line		Total		Total
No.	Account No. and Description	Water	Account No. and Description	Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	3,487,782	521.2 Flat Rate - Commercial	82,351
3	461.2 Metered - Commercial	687,628	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	84,478
6	461.5 Metered - Multi-Family	161,927	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	2,783,619
8	462.2 Private Fire Protection	12,286	522.2 Measured - Commercial	633,704
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	311,006
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	31,737	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	32,071
16	TOTAL WATER SALES	4,381,361	TOTAL SEWER SALES	3,927,230
17				-
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	3,291	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	31,403	535 Interdepartmental Rents	
24	Allocation To Other Sewer Revenues: (B-3 (1)(a))	(7,481)	536 Other Sewer Revenues	11,763
25	and the companies of the companies of the properties of the companies of t		541 Measured Re-Use Revenues	17,682
26			Allocation From Other Water Revenues: (B-3 (1)(a))	7,481
27	TOTAL OTHER WATER REVENUES	27,213	TOTAL OTHER SEWER REVENUES	36,925
28				· · · · · · · · · · · · · · · · · · ·
29	TOTAL WATER OPERATING REVENUES	4,408,574	TOTAL SEWER OPERATING REVENUES	3,964,155
30				20

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015 Historic [X] or Projected [ ] Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-1

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total	(15) Adj.	(16) Adj. Total
No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Test Year	B-3	Annual
1	601 Salaries & Wages - Employees	50,235	43,007	45,188	52,910	49.895	52.233	56,504	51,732	45,328	48,444	50,780	55,543	601,799 \$	64,724	666,523
2	603 Salaries & Wages - Officers, Etc.	2,958	3,021	2,906	3,025	2,974	2,980	3,817	2,290	2,911	2,974	7,255	255	37,365	1,401	38,766
3	604 Employee Pensions & Benefits	30,699	22,126	18,662	16,897	19,048	26,619	20,151	22,877	15,722	22,219	22,966	29,640	267,627	23,628	291,255
	610 Purchased Water				0.00	1	10-0	2	•		-			3		3
	615 Purchased Power	26,728	24,630	27,294	41,945	35,328	39,269	37,159	38,884	27,356	25,423	33,328	35,006	392,349	26,653	419,002
6	616 Fuel for Power Purchased		7111755											€		15
7	618 Chemicals	16.745	18,516	20,297	20,290	11,874	13,046	15,271	13,901	9,783	22,719	8,961	13,499	184,902	9,521	194,423
8	620 Materials & Supplies	8,915	7.118	9,683	8,149	6,727	11,020	9,656	6,835	6,596	10,716	6,316	10,187	101,919		101,919
9	631 Contractual Services - Engr.	46	46	46	46	1,137	851	(1,850)	3,687	(3,594)	46	3,371	46	3,880		3,880
10	632 Contractual Services - Acct.	2.351	2,377	2.496	2,333	2,331	2,333	2,762	2,761	2,737	2,736	3,248	3,259	31,725		31,725
11	633 Contractual Services - Legal		26	*	0.00	-	963	15	(1,096)	3-23	94	180	2,205	1,409		1,409
12	634 Contractual Services - Mgmt. Fees	23	20	2	523		-		* <i>2</i>	7.407	*	(e)		*		
13	635 Contractual Services - Testing	141	2,506	690	1,141	1,432	1,583	1,266	1,917	1,376	1,775	722	1,257	15,805		15,805
14	636 Contractual Services - Other	3.783	3.795	5.967	5,459	6,529	4,822	5,974	5,233	5,057	6,391	5,303	7,575	65,888		65,888
(0)(0)	641 Rental of Building/Real Prop.	74	74	76	551	79	79	81	81	80	80	80	160	1,494		1,494
	642 Rental of Equipment	3,100	4.55	102	2,481		1,425	627	2:	126	-	7.e.	51	7,158	(7,158)	( <del>*</del> )
17	650 Transportation Expenses	3,408	3,688	4,004	4,887	5,345	4,537	4,498	4,284	3,813	4,570	4,069	3,794	50,896	1,527	52,423
18	656 Insurance - Vehicle	10	7.													
19	657 Insurance - General Liability	8,110	7.095	7,981	8,136	7,998	8,022	7,992	7,994	7,919	8,455	8,262	8,270	96,234		96,234
20	658 Insurance - Workman's Comp.	DEMARKS												2		
21	659 Insurance - Other	266	482	263	997	1,169	2,298	2,761	628	2,241	4,099	7,010	(1,139)	21,075		21,075
22	660 Advertising Expense	2000			-	32	111	10 15211	2	325	4	*		111		111
23	666 Reg. Comm. Exp Rate Case Amort.	2,626	2,626	2,626	2,626	2,626	2,626	5,803	2,639	4,221	4,221	4,221	4,221	41,083	99,130	140,212
24	667 Reg. Comm. Exp Other	(1,014)	(19)	61	495	178	185	102	565		709	100	622	1,983		1,983
25	670 Bad Debt Expense	778	799	815	559	539	244	885	183	404	(193)	489	(143)	5,360		5,360
26	675 Miscellaneous Expenses	9,394	13,739	20,442	19,568	10,230	12,184	12,508	14,657	11,771	17,010	11,874	14,331	167,709		167,709
27	8															
28	TOTAL	169,344	155,651	169,599	192,494	165,439	186,467	185,343	180,052	143,720	182,490	178,536	188,640	2,097,775 \$	219,425	\$ 2,317,201

Company: Utilities, Inc. of Florida - Sanlando

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

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

Schedule: B-6 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line														Total	Adj.	Adj. Total
No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Annual	B-3	Annual
1	701 Salaries & Wages - Employees	40,409	34,595	36,349	42,561	40,135	42,017	45,452	41,613	36,462	38,969	40,848	44,679		\$ 52,068	\$ 536,157
2	703 Salaries & Wages - Officers, Etc.	2,379	2,430	2,338	2,433	2,392	2,397	3,070	1,842	2,341	2,392	5,836	205	30,057	1,127	31,184
3	704 Employee Pensions & Benefits	24,695	17,798	15,012	13,592	15,322	21,412	16,210	18,402	12,647	17,873	18,474	23,843	215,280	19,007	234,287
4	710 Purchased Sewage Treatment	1.0	-	2	-	-	12	12	23	(a)	*					
5	711 Sludge Removal Expense	13,407	7,544	9,429	16,275	11,730	9,176	11,869	8,585	7,602	8,300	8,533	13,724	126,174		126,174
6	715 Purchased Power	32,810	43,809	38,594	26,299	41,206	40,635	38,381	39,702	55,662	51,942	46,039	44,108	499,188	21,440	520,628
7	716 Fuel for Power Purchased															
8	718 Chemicals	13,470	14,894	16,327	16,321	9,552	10,494	12,284	11,182	7,869	18,275	7,208	10,859	148,736	(89)	148,647
9	720 Materials & Supplies	6,357	5,546	8,638	7,643	4,295	5,676	5,193	9,512	15,759	6,439	5,132	5,899	86,087	(2,773)	83,314
10	731 Contractual Services - Engr.	37	37	37	37	915	685	(1,488)	2,966	(2,891)	37	2,712	37	3,121		3,12
11	732 Contractual Services - Acct.	1,891	1,912	2,008	1,877	1,875	1,877	2,222	2,221	2,201	2,201	2,613	2,622	25,520		25,520
12	733 Contractual Services - Legal	*	21	-	**	-	959	12	(881)	(7)	76	144	1,774	1,134		1,134
13	734 Contractual Services - Mgmt. Fees	22	2	-		+	:00	3#	*:	1900		-				
14	735 Contractual Services - Testing	1,825	5,523	493	4,970	267	3,437	2,827	564	2,278	1,044	557	7,027	30,812		30,81
15	736 Contractual Services - Other	3,043	3,052	4,800	4,391	5,252	3,879	4,806	4,210	3,997	5,141	4,266	5,558	52,394		52,394
16	741 Rental of Building/Real Prop.	60	59	61	443	63	63	65	65	65	65	65	129	1,202		1,20
17	742 Rental of Equipment	2,493	120	82	1,995	12	1,146	12	25	747	-		41	5,758	7,158	12,91
18	750 Transportation Expenses	2,741	2,967	3,221	3,931	4,299	3,650	3,618	3,446	3,067	3,676	3,273	3,052	40,941	1,228	42,169
19	756 Insurance - Vehicle															
20	757 Insurance - General Liability	6,524	5,707	6,420	6,545	6,433	6,453	6,429	6,430	6,370	6,801	6,646	6,652	77,411		77,41
21	758 Insurance - Workman's Comp.													-		
22	759 Insurance - Other	214	387	212	802	940	1,849	2,221	505	1,802	3,297	5,639	(916)	16,952		16,95
23	760 Advertising Expense	- 2	121	-	-	2	89	12	83	(*)	-		34	89		89
24	766 Reg. Comm. Exp Rate Case Amort.	2,112	2,112	2,112	2,112	2,112	2,112	4,668	2,123	3,396	3,396	3,396	3,396	33,047	79,740	112,78
25	767 Reg. Comm. Exp Other	(815)	(16)	49	398	143	149	82	455		570	80	500	1,595		1,59
26	770 Bad Debt Expense	626	643	656	450	434	196	712	147	325	(155)	393	(115)	4,311		4,31
27	775 Miscellaneous Expenses	7,556	11,052	14,433	15,741	8,229	9,800	10,061	11,790	17,375	13,519	9,552	17,778	146,887		146,88
28	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1							to constitute of								
29	TOTAL	\$ 161,834	\$ 160,073	\$ 161,270	\$ 168,816	\$ 155,596	\$ 167,192	\$ 168,683	\$ 164,879	\$ 176,327	\$ 183,859	\$ 171,406	\$ 190,851	\$ 2,030,785	\$ 178,907	\$ 2,209,693

Schedule: B-7 Page 1 of 1

Preparer: Patrick Flynn

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ie		Adjusted	<b>Current TY</b>	TY Adj.'s	Adjusted TY	\$	%	was decreased.
0.	Account No. and Name	TY 12/31/13	12/31/15	per B-3	12/31/15	Difference	Difference	Explanation
	601 Salaries & Wages - Employees		\$ 601,799 \$	64,724 \$	666,523 \$			Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	70,640	37,365	1,401	38,766	(31,874)		Under benchmark
3	604 Employee Pensions & Benefits	191,011	267,627	23,628	291,255	100,244		Reflects large increases in health care costs since the last TY.
1	610 Purchased Water	1,245	3		3	(1,242)		Under benchmark
5	615 Purchased Power	334,828	392,349	26,653	419,002	84,174		Increase in kwh purchased
5	616 Fuel for Power Purchased				•		%	
7	618 Chemicals	164,247	184,902	9,521	194,423	30,176		Increase in volume of chlorine and other chemicals used.
3	620 Materials & Supplies	104,514	101,919	*	101,919	(2,596)		Under benchmark
9	631 Contractual Services - Engr.	7,795	3,880	10	3,880	(3,915)		Under benchmark
0	632 Contractual Services - Acct.	20,425	31,725	10	31,725	11,300		Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
1	633 Contractual Services - Legal	420	1,409		1,409	989	235.54 %	Nominal variance from year to year for legal services.
	634 Contractual Services - Mgmt. Fees		100	-	•		%	
	635 Contractual Services - Testing	21,429	15,805		15,805	(5,624)	(26.24) %	Under benchmark
4	636 Contractual Services - Other	101,152	65,888	4	65,888	(35,264)	(34.86) %	Under benchmark
	641 Rental of Building/Real Prop.	1,923	1,494	1	1,494	(428)	(22.27) %	Under benchmark
	642 Rental of Equipment	20	7,158	(7,158)	1000000	(20)	(100.00) %	Mis-posted expense to Acct. 642. Should have been posted to Acct. 742.
	650 Transportation Expenses	65,307	50,896	1,527	52,423	(12,884)	(19.73) %	Under benchmark
	656 Insurance - Vehicle	2000	2000		2000		%	
	657 Insurance - General Liability	2	96,234	- 4	96,234	96,234	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21
0	658 Insurance - Workman's Comp.		000000000 	12	22222		%	
	659 Insurance - Other	107,329	21,075	12	21,075	(86,255)	(80.36) %	Under benchmark
2	660 Advertising Expense	230	111		111	(119)	(51.81) %	Under benchmark
	666 Reg. Comm. Exp Rate Case Amort.	57,114	41,083	99,130	140,212	83,098	145.50 %	N/A
	667 Reg. Comm. Exp Other	1,128	1,983		1,983	855	75.80 %	Normal variance from year to year
5	670 Bad Debt Expense	7,102	5,360		5,360	(1,742)	(24.53) %	Under benchmark
6	675 Miscellaneous Expenses	181,868	167,709	12	167,709	(14,159)	(7.79) %	
7	TOTAL	2,036,077		219,425 \$	2,317,201	281,123	13.81 %	
		2,000,000						8
	Less: 666 Reg. Comm. Exp Rate Case Amort.	(57,114)	\$ (41,083) \$	(99,130) \$	(140,212)	n/a	n/a	Not subject to Index Benchmarking
29	ooo Reg. Comm. Exp Nate Case Amort.	(37,114)	2 (41,003) \$	(33,130) \$	(270,222)	11/0	.,,,	
0	TOTAL	1,978,963	\$ 2,056,692 \$	120,296 \$	2,176,988	281,123	14.21 %	
	TOTAL	1,978,963	\$ 2,056,692 \$	120,290 \$	2,170,900 \$	201,123	14.21 /8	
2	ECONO REPORT				13,853.9	2,027	17.14 %	
3	Total Customers (ERC's)			F	13,853.9	2,027	17.14 70	
4								
5	Consumer Price Index - U				237.017	4.06	1.74 %	
6				4-				
7	Benchmark Index:					1.1714		
8	Delicitian Kindek.					1.0174		
39								
10						1.1918		

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule: B-8
Page 1 of 1
Preparer: Patrick Flynn

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

	(1)			(3)	(4)	(5)	(6)	(7)	(8)
line		Adjusted TY	C	urrent TY	TY Adj.'s	Adjusted TY	\$	%	
No.	Account No. and Name	12/31/2013		12/31/15	per B-3	12/31/15	Difference	Difference	Explanation
1	701 Salaries & Wages - Employees \$	470,034	\$	484,089		484,089	\$ 14,055	2.99 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	56,374		30,057		30,057	(26,317)	(46.68) %	Under benchmark
3	704 Employee Pensions & Benefits	149,740		215,280		215,280	65,540	43.77 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	55		*				%	So. MAN US
5	711 Sludge Removal Expense	125,162		126,174		126,174	1,012	0.81 %	De minimus amount
6	715 Purchased Power	454,927		499,188		499,188	44,261	9.73 %	Increase in kwh purchased
7	716 Fuel for Power Purchased	2		2				%	
8	718 Chemicals	137,391		148,736	(89)	148,647	11,256	8.19 %	Increase in volume of chlorine and other chemicals used.
9	720 Materials & Supplies	91,466		86,087	(2,773)	83,314	(8,151)	(8.91) %	6 Under benchmark
10	731 Contractual Services - Engr.	(6,792)		3,121		3,121	9,913		6 Under benchmark
11	732 Contractual Services - Acct.	16,120		25,520		25,520	9,399	58.31 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	331		1,134		1,134	803	242.61 %	6 Nominal variance from year to year for legal services
13	734 Contractual Services - Mgmt. Fees	-93						%	6
	735 Contractual Services - Testing	16,913		30,812		30,812	13,899	82.18 %	Increase in the number of samples analyzed and the unit cost of analysis.
	736 Contractual Services - Other	79,833		52,394		52,394	(27,439)	(34.37) %	6 Under benchmark
	741 Rental of Building/Real Prop.	1,523		1,202		1,202	(321)	(21.09) %	6 Under benchmark
	742 Rental of Equipment	9		5,758		5,758	5,749	63,878.49 %	Pump rental in 2015 while doing maintenance on traveling bridge filters
	750 Transportation Expenses	51,544		40,941		40,941	(10,603)	(20.57) %	6 Under benchmark
	756 Insurance - Vehicle							%	
	757 Insurance - General Liability	**		77,411		77,411	77,411	100.00 %	6 General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.			1000000000				%	
	759 Insurance - Other	84,707		16,952		16,952	(67,755)	(79.99) %	6 Under benchmark
	760 Advertising Expense	181		89		89	(92)	(50.74) %	6 Under benchmark
24	766 Reg. Comm. Exp Rate Case Amort.*	44,828		33,047	79,740	112,787	67,960	151.60 %	Reflects authorized amount in last Final Order
	767 Reg. Comm. Exp Other	891		1,595		1,595	704	78.99 %	6 Nominal variance from year to year
	770 Bad Debt Expense	5,603		4,311		4,311	(1,291)	(23.05) %	6 Under benchmark
27	775 Miscellaneous Expenses	195,886	(1)	146,887		146,887	(48,999)	(25.01) %	6 Under benchmark
28	TOTAL	1,976,672	\$	2,030,785 \$	76,878	\$ 2,107,664	\$ 130,992	6.63 %	6
29	Less:	-,0.0,0.0							
30	766 Reg. Comm. Exp Rate Case Amort.*	(44,828)	Ś	(33,047) \$	(79,740)	\$ (112,787)	n/a	n/a	Not subject to Index Benchmarking
31	766 Reg. Comm. exp Nate Case Amort.	(44,020)	-	(33,047)	(75)7407	(===):01/			
32	TOTAL	1,931,844	\$	1,997,738 \$	(2,862)	\$ 1,994,876	\$ 130,992	6.78 %	<b>6</b>
	IOTAL _	1,331,044	-	2,337,730 \$	(1,001)	2/33//0/3			
33	T-111 C-1 (EDCL)					11,145.7	1,813	19.43 %	
34	Total Customers (ERC's)					11,145.7	2,025	15/15 //	•
35									
36	Consumer Price Index - U				_	237.017	4.06	1.74 %	6
37									
38	Benchmark Index:						1.1943		
39						33	1.0174		
40	Note:								
41	(1) Includes proforma adjustment of \$73,731					3	1.2151		

# **Contractual Services**

Company: Utilities Inc. of Florida - Sanlando

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) .ine	(2)	(3)		(4)	(5)
No.	Type of Service	Consultants	A	mount	Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$	1,964	various legal issues
2	Other Outside Services	CSC Corporation Service Company	\$	90	corporation agent services
3	Other Outside Services	Sunshine State One Call of FL, Inc.	\$	2,395	underground utility location notifications
4	Engineering	Kimbley-Horn and Assoiates, Inc.	\$	6,000	various engineering services
5	Engineering	CPH, Inc.	\$	32,300	various engineering services
6	Other Outside Services	The Avanti Group	\$	2,990	flow meter calibration & repair

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule: B-10 Page 1 of 1 Preparer: Deborah Swain

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

	(1)	(2)		(3)		(4)		(5)	(6)
								tal Estimate	
ine	Firm or	Counsel, Consultant		ourly Rate			o	of Charges	Type of
No.	Vendor Name	or Witness	P	er Person	_	Hours		by Firm	Service Rendered
1 F	Friedman & Friedman, P.A.	Martin Friedman		360.00		427.29			Legal Fees
2 F	Friedman & Friedman, P.A.	Bridget Friedman		360.00		142.43		51,275	Legal Fees
3 1	Milian, Swain & Associates	Deborah Swain		200.00		356.08		71,216	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4 1	Milian, Swain & Associates	Cynthia Yapp		150.00		445.10			Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5 N	Milian, Swain & Associates	John Swain		130.00		21.36			Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
61	M&R Consultants	Frank Seidman		150.00		213.65		32,048	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7 (	Guastella Associates	John Guastella		245.00		142.43		34,895	Consolidated Rates
8 (	Guastella Associates	Gary White		200.00		106.82		21,364	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9 F	Public Service Commission							3,205	Filing Fee
10 \	Water Service Corp.	Other staff						7,122	Assist w/MFRs, data requests, audit facilitation
11 7	Travel & Other								
12	Consultants Travel							20.500.000	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF								Travel, Notices, and other
14	Water Service Corp. / UIF							26,706	Fed Ex & other misc.
15									-
	Estimate Through						\$	481,345	
17									
	[]PAA								
0100 200 A	[x] Commission Hearing								
20									
	Amortization Period 4 Years	367 0816 Florida							
23	Explanation if different from Section	367.0816, Florida							
	Amortization of Rate Case Expense:								
25	Amortization of Nate Case Expense.			(A)		(B)		(C)	
26				Water	٧	Vastewater		Total	
	Prior unamortized rate case expense	25	\$	42,014	\$	33,797	\$	75,811	
	Prior unamortized rate case expense			66,505		53,496		120,001	
	Unamortized rate case expenses Ge			21,239		17,084		38,323	
30 (	Current rate case expense			266,761		214,584		481,345	-
31	Total projected rate case expense			396,519		318,961	-	715,480	<del></del>
32	Annual Amortization		\$	99,130	\$	79,740	\$	178,870	
33									
34 1	Method of Allocation between syste	ems		255020000000					
35	ERCs			13,853.90		11,145.70		24,999.60	
36	Percent of ERCs			55.42%		44.58%		100.00%	6

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

Company: Utilities Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: December 31, 2015

Provide an

Schedule: B-11

Page 1 of 1

Preparer: Jared Deason

Line			Budget	Term of	Test Year
No.	Description	Period	Amount	Amort	Amortization
1	Engineering Fees	Q1 2011	2,150	60 months	430
2	Despinar Facitliy Paint	Q4 2011	3,229	60 months	646
3	Tank Painting	Q4 2011	5,397	60 months	1,079
4	Wekiva Wastewater Treatment Plant Grit Removal	Q4 2011	52,406	60 months	10,481
5	EXCEL Engineering Consultatns	Q1 2012	5,741	60 months	1,148
6	Wekiva Tank Painting	Q2 2012	3,045	60 months	609
7	Wekiva Tank Painting	Q2 2012	3,060	60 months	612
8	Wekiva Tank Painting	Q2 2012	7,091	60 months	1,418
9	Wekiva Tank Painting	Q2 2012	23,224	60 months	4,645
10	Wekiva Tank Painting	Q2 2012	2,300	60 months	460
11	Central Enviromental Services	Q2 2014	10,890	60 months	2,178
12	ECO-2000 INC	Q2 2014	10,000	60 months	2,000
13	Shelley's Septic Tanks Inc	Q2 2014	2,109	60 months	422
14	Wekiva Hunt Club WWTP app fee and renewal	Q4 2015	5,000	60 months	250
15	Engineering services realted to Wekiva Hunt Club WWTP app fee	Q4 2015	2,900	60 months	145
16	Wekiva , Des Pinar, KW - 6 GST's @ \$1,500 each	Q1 2016	9,000	60 months	
17	Knollwood WTP - 1 Hydro Tank	Q1 2016	2,100	60 months	

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 1 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Mo	nth Ending January 31,	2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other			
ine	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		56.30%	43.70%
lo.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
	Water Service Corp. All	ocated Evnenses:									
2	403	Depreciation Expense	7.85%	92.15%	100.00%	ERC	\$24,375	286,160	\$310,535	13,724	10,6
3	408	Taxes Other than Income	7.87%	92.13%	100.00%	ERC	\$3,891	45,559	\$49,450	2,191	1,7
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	54	\$0		
7	427	Interest Expense	7.87%	92.13%	100.00%	ERC	(\$327)	(3,828)	(\$4,155)	(184)	(1
8	601/701/603/703	Salaries	7.87%	92.13%	100.00%	ERC	\$27,805	325,538	\$353,343	15,655	12,1
9	604/704	Employee Benefits	7.87%	92.13%	100.00%	ERC	\$55,394	648,552	\$703,946	31,190	24,2
0	620/720	Materials and Supplies	7.87%	92.13%	100.00%	ERC	\$7,007	82,032	\$89,038	3,945	3,0
1	632/732	Contractual Services - Accounting	7.87%	92.13%	100.00%	ERC	\$4,243	49,674	\$53,917	2,389	1,8
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	227	
3	636/736	Contractual Services - Other	7.87%	92.13%	100.00%	ERC	\$6,656	77,928	\$84,584	3,748	2,9
4	641	Rent Expense	7.87%	92.13%	100.00%	ERC	\$134	1,570	\$1,704	75	- 75
5	650/750	1 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1	7.87%	92.13%	100.00%	ERC	\$83	976	\$1,060	47	
	U.S C C C C C C C	Transportation Expenses	7.87%	92.13%	100.00%	ERC	\$14,633	171,327	\$185,960	8,239	6,3
16	657	Insurance - General Liability	7.87%	92.13%	100.00%	ERC	\$480	5,621	\$6,101	270	
17	659/759	Other Insurance	7.87%	92.13%	100.00%	ERC	\$80	937	\$1,017	45	
8	670/770	Bad Debt Expense				ERC	\$9,095	106,482	\$115,577	5,121	3,9
.9	675/775	Miscellaneous Expenses	7.87%	92.13%	100.00%	ERC	\$153,550	\$1,798,527	\$1,952,077	86,456	67,0
20							\$155,550	\$1,750,327	\$1,552,077	80,430	07,0
21	Water Service Corp. Al	located State Expenses									
23											
24	403	Depreciation Expenses	33.64%	66.36%	100.00%	ERC	\$12,203	\$24,072	\$36,275	6,871	5,3
25	408	Taxes Other than Income	33.34%	66.66%	100.00%	ERC	\$11,728	\$23,445	\$35,173	6,603	5,1
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	2	
28	427	Interest Expense	33.33%	66.67%	100.00%	ERC	\$2	\$3	\$5	1	
29	601/701/603/703	Salaries	33.71%	66.29%	100.00%	ERC	\$15,467	\$30,413	\$45,880	8,709	6,7
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
31	620/720	Materials and Supplies	33.29%	66.71%	100.00%	ERC	\$81	\$161	\$242	45	
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	S	
34	635	Testing Expense	30.18%	69.82%	100.00%	ERC	\$905	\$2,095	\$3,000	510	:
35	636/736	Contractual Services - Other	30.26%	69.74%	100.00%	ERC	\$1,245	\$2,870	\$4,115	701	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	100	
37	650/750	Transportation Expense	33.29%	66.71%	100.00%	ERC	\$6,065	\$12,156	\$18,222	3,415	2,0
			33.29%	66.71%	100.00%	ERC	(\$1,829)	(\$3,666)	(\$5,495)	(1,030)	(
	667/767	Reg. Commission Exp Other	33.29%	66.71%	100.00%	ERC	\$2,922	\$5,856	\$8,777	1,645	1,2
	675/775	Miscellaneous Expenses	33.2370	00.7176	100.0076		\$ 48,788	\$ 97,405	\$146,193	27,470	21,3
39											
39 40											
39 40 41 42	Water Service Corp. Al	located UI Expenses									
38 39 40 41 42 43 44	Water Service Corp. Al	located UI Expenses  Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	60	60	\$0		

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Interim [] Final [x] Historical [x] Projected [] Schedule B-12 Page 2 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
									th Ending February 28	, 2015	
10			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		55 2007	43.70%
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/	Total	56.30% Water	Sewer
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	water	Jewei
1	Water Service Corp. All	ocated Expenses:									
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$24,406	289,464	\$313,870	13,740	10,66
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$3,785	44,778	\$48,563	2,131	1,65
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	″ :•c:	\$0	8	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	(0)	\$0		
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	•	\$0		
7	427	Interest Expense	7.79%	92.21%	100.00%	ERC	\$179	2,121	\$2,300	101	7
8	601/701/603/703	Salaries	7.79%	92.21%	100.00%	ERC	\$26,568	314,342	\$340,910	14,957	11,61
9	604/704	Employee Benefits	7.79%	92.21%	100.00%	ERC	\$39,924	472,370	\$512,294	22,476	17,44
10	620/720	Materials and Supplies	7.79%	92.21%	100.00%	ERC	\$4,654	55,065	\$59,719	2,620	2,03
11	632/732	Contractual Services - Accounting	7.79%	92.21%	100.00%	ERC	\$4,288	50,739	\$55,028	2,414	1,87
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0		
13	636/736	Contractual Services - Other	7.79%	92.21%	100.00%	ERC	\$6,447	76,275	\$82,722	3,629	2,81
14	641	Rent Expense	7.79%	92.21%	100.00%	ERC	\$133	1,571	\$1,704	75	5
15	650/750	Transportation Expenses	7.79%	92.21%	100.00%	ERC	\$20	237	\$257	11	
16	657	Insurance - General Liability	7.79%	92.21%	100.00%	ERC	\$12,802	151,465	\$164,266	7,207	5,59
17	659/759	Other Insurance	7.79%	92.21%	100.00%	ERC	\$869	10,283	\$11,152	489	38
18	670/770	Bad Debt Expense	7.79%	92.21%	100.00%	ERC	(\$66)	(786)	(\$852)	(37)	(2
19	675/775	Miscellaneous Expenses	7.79%	92.21%	100.00%	ERC	\$10,545	124,763	\$135,308	5,936	4,60
20	53F5551653f62						\$134,552	\$1,592,688	\$1,727,240	75,749	58,80
21											
22	Water Service Corp. All	located State Expenses									
23											
24	403	Depreciation Expenses	33.87%	66.13%	100.00%	ERC	\$7,007	\$13,678	\$20,685	3,945	3,06
25	408	Taxes Other than Income	33.36%	66.64%	100.00%	ERC	\$8,339	\$16,662	\$25,001	4,695	3,64
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	8	
28	427	Interest Expense	33.41%	66.59%	100.00%	ERC	\$2	\$3	\$5	1	
29	601/701/603/703	Salaries	33.68%	66.32%	100.00%	ERC	\$16,000	\$31,511	\$47,511	9,008	6,99
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
31	620/720	Materials and Supplies	33.25%	66.75%	100.00%	ERC	\$274	\$550	\$824	154	12
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
33	633/733	Contractual Services - Legal	33.68%	66.32%	100.00%	ERC	\$47	\$93	\$140	27	2
34	635	Testing Expense	30.14%	69.86%	100.00%	ERC	(\$904)	(\$2,096)	(\$3,000)	(509)	(39
35	636/736	Contractual Services - Other	29.95%	70.05%	100.00%	ERC	(\$1,129)	(\$2,641)	(\$3,770)	(636)	(49
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
37	650/750	Transportation Expense	33.25%	66.75%	100.00%	ERC	\$6,635	\$13,320	\$19,954	3,735	2,90
38	667/767	Reg. Commission Exp Other	33.25%	66.75%	100.00%	ERC	(\$35)	(\$70)	(\$105)	(20)	(1
39	675/775	Miscellaneous Expenses	33.32%	66.68%	100.00%	ERC	\$2,800	\$5,604	\$8,405	1,576	1,22
	/e=01/65/10Cl/95/	record restricts ASSACT OF TRANSPORTS					\$ 39,036	\$ 76,615	\$115,651	21,976	17,06
40											
40											
40 41	Water Service Corp. Al	located UI Expenses									
40 41 42	Water Service Corp. Al	located UI Expenses									
40 41	Water Service Corp. Al	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0		<u>*</u>	

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 3 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Me	onth Ending March 31,	2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		28	Other		Description		Other		SYMPHOLE STATE	00.00000
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		56.30%	43.70%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. Al	ocated Expenses:									
2	403	Depreciation Expense	7.76%	92.24%	100.00%	ERC	\$24,516	291,226	\$315,743	13,802	10,7
3	408	Taxes Other than Income	7.78%	92.22%	100.00%	ERC	\$3,218	38,136	\$41,354	1,812	1,4
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0	50	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0		
6	420	Interest During Construction	7.77%	92.23%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	
7	427	Interest Expense	-22566.27%	22666.27%	100.00%	ERC	\$6,763	(6,793)	(\$30)	3,808	2,9
8	601/701/603/703	Salaries	7.78%	92.22%	100.00%	ERC	\$28,376	336,251	\$364,627	15,975	12,4
9	604/704	Employee Benefits	7.78%	92.22%	100.00%	ERC	\$33,620	398,393	\$432,013	18,927	14,69
10	620/720	Materials and Supplies	7.78%	92.22%	100.00%	ERC	\$5,645	66,888	\$72,533	3,178	2,46
11	632/732	Contractual Services - Accounting	7.78%	92.22%	100.00%	ERC	\$4,504	53,374	\$57,879	2,536	1,9
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	* *	\$0		
13	636/736	Contractual Services - Other	7.78%	92.22%	100.00%	ERC	\$9,482	112,358	\$121,839	5,338	4,14
14	641	Rent Expense	7.78%	92.22%	100.00%	ERC	\$137	1,618	\$1,755	77	
15	650/750	Transportation Expenses	7.78%	92.22%	100.00%	ERC	\$16	192	\$208	9	
16	657	Insurance - General Liability	7.78%	92.22%	100.00%	ERC	\$14,402	170,658	\$185,059	8,108	6,2
17	659/759	Other Insurance	7.78%	92.22%	100.00%	ERC	\$475	5,634	\$6,109	268	2
18	670/770	Bad Debt Expense	7.78%	92.22%	100.00%	ERC	\$178	2,106	\$2,284	100	3
19	675/775	Miscellaneous Expenses	7.78%	92.22%	100.00%	ERC	\$16,321	193,401	\$209,722	9,188	7,1
20	4/						\$147,651	\$1,663,441	\$1,811,093	83,126	64,52
21											
22	Water Service Corp. Al	located State Expenses									
23			201001 St. 2010				\$38,259	675.040	\$115,099	21,539	16,7
24	403		33.24%	66.76%			538 259	\$76,840			
25		Depreciation Expenses			100.00%	ERC		*** ***	the first committee of the second		
25	408	Taxes Other than Income	33.21%	66.79%	100.00%	ERC	\$7,515	\$15,112	\$22,626	4,231	3,2
26	410	Taxes Other than income Miscellaneous Non-Utility Expenses	33.21% 0.00%	66.79% 0.00%	100.00% 0.00%	ERC ERC	\$7,515 \$0	\$0	\$22,626 \$0		3,2
26 27	410 414	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property	33.21% 0.00% 0.00%	66.79% 0.00% 0.00%	100.00% 0.00% 0.00%	ERC ERC ERC	\$7,515 \$0 \$0	\$0 \$0	\$22,626 \$0 \$0	4,231	
26 27 28	410 414 427	Taxes Other than income Miscellaneous Non-Utility Expenses	33.21% 0.00% 0.00% 33.14%	66.79% 0.00% 0.00% 66.86%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC	\$7,515 \$0 \$0 \$2	\$0 \$0 \$3	\$22,626 \$0 \$0 \$5	4,231 - - 1	
26 27 28 29	410 414 427 601/701/603/703	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries	33.21% 0.00% 0.00% 33.14% 33.56%	66.79% 0.00% 0.00% 66.86% 66.44%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC	\$7,515 \$0 \$0 \$2 \$17,418	\$0 \$0 \$3 \$34,489	\$22,626 \$0 \$0 \$5 \$51,907	4,231 - - 1 9,806	7,6
26 27 28 29 30	410 414 427 601/701/603/703 604/704	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits	33.21% 0.00% 0.00% 33.14% 33.56% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55	\$0 \$0 \$3 \$34,489 \$110	\$22,626 \$0 \$0 \$5 \$51,907 \$165	4,231 - - 1 9,806 31	7,6
26 27 28 29 30 31	410 414 427 601/701/603/703 604/704 620/720	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138	\$0 \$0 \$3 \$34,489 \$110 \$279	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418	4,231 - - 1 9,806	7,6
26 27 28 29 30 31 32	410 414 427 601/701/603/703 604/704 620/720 631/731	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 33.13% 0.00%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0	4,231 - - 1 9,806 31	7,6
26 27 28 29 30 31 32 33	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 0.00% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0	4,231 - - 1 9,806 31	7,6
26 27 28 29 30 31 32 33 34	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0	4,231 - 1 9,806 31 78	7,6
26 27 28 29 30 31 32 33 34 35	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 6367736	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140	4,231 - 1 9,806 31 78 - - 586	7,6
26 27 28 29 30 31 32 33 34 35 36	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 0.00% 0.00% 0.00% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184	\$0 \$0 \$5 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556	4,231 - 1 9,806 31 78 - - - 586 104	7,6
26 27 28 29 30 31 32 33 34 35 36	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.85% 66.44% 66.87% 0.00% 0.00% 0.00% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$6,706	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241	4,231 - 1 9,806 31 78 - - 586 104 3,776	7,6 4 4,
26 27 28 29 30 31 32 33 34 35 36 37 38	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$5,706 \$110	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331	4,231 - 1 9,806 31 78 - - 586 104 3,776 62	7,6 4 2,9
26 27 28 29 30 31 32 33 34 35 36	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.85% 66.44% 66.87% 0.00% 0.00% 0.00% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$6,706 \$110 \$3,092	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221 \$6,239	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331	4,231 - 1 9,806 31 78 - - 586 104 3,776 62 1,741	7,6 4 2,9 1,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$5,706 \$110	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331	4,231 - 1 9,806 31 78 - - 586 104 3,776 62	7,6 4 2,9 1,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$6,706 \$110 \$3,092	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221 \$6,239	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331	4,231 - 1 9,806 31 78 - - 586 104 3,776 62 1,741	7,6 4 2,9 1,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$6,706 \$110 \$3,092	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221 \$6,239	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331	4,231 - - 1 9,806 31 78 - - 586 104 3,776 62 1,741	7,6 4 2,9 1,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.21% 0.00% 0.00% 33.14% 33.56% 33.13% 0.00% 0.00% 0.00% 33.13% 33.13% 33.13% 33.13%	66.79% 0.00% 0.00% 66.86% 66.44% 66.87% 60.00% 0.00% 0.00% 66.87% 66.87% 66.87%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$7,515 \$0 \$0 \$2 \$17,418 \$55 \$138 \$0 \$0 \$0 \$1,040 \$184 \$6,706 \$110 \$3,092	\$0 \$0 \$3 \$34,489 \$110 \$279 \$0 \$0 \$0 \$2,100 \$372 \$13,535 \$221 \$6,239	\$22,626 \$0 \$0 \$5 \$51,907 \$165 \$418 \$0 \$0 \$0 \$3,140 \$556 \$20,241 \$331 \$9,331	4,231 - - 1 9,806 31 78 - - 586 104 3,776 62 1,741	3,28 7,63 4 4 2,93 4 1,31 32,51

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 4 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical N	Month Ending April 30, 2	2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		18	Other		Description	. U 20	Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		56.30%	43.70%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	orated Expenses:									
2	403	Depreciation Expense	7.79%	92.21%	100.00%	ERC	\$27,272	322,748	\$350,020	15,355	11,9
3	408	Taxes Other than Income	7.81%	92.19%	100.00%	ERC	\$2,850	33,650	\$36,500	1,605	1,2
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	33	\$0	*5	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0		
6	420	Interest During Construction	7.81%	92.19%	100.00%	ERC	(\$62)	(729)	(\$791)	(35)	(
7	427	Interest Expense	7.81%	92.19%	100.00%	ERC	\$107	1,266	\$1,374	60	
8	601/701/603/703	Salaries	7.81%	92.19%	100.00%	ERC	\$30,964	365,600	\$396,564	17,434	13,5
9	604/704	Employee Benefits	7.81%	92.19%	100.00%	ERC	\$30,388	358,794	\$389,182	17,109	13,27
10	620/720	Materials and Supplies	7.81%	92.19%	100.00%	ERC	\$5,811	68,612	\$74,423	3,272	2,5
11	632/732	Contractual Services - Accounting	7.81%	92.19%	100.00%	ERC	\$4,210	49,707	\$53,917	2,370	1,84
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0		
13	636/736	Contractual Services - Other	7.81%	92.19%	100.00%	ERC	\$8,805	103,966	\$112,772	4,958	3,84
14	641	Rent Expense	7.81%	92.19%	100.00%	ERC	\$137	1,618	\$1,755	77	
15	650/750	Transportation Expenses	7.81%	92.19%	100.00%	ERC	\$25	295	\$320	14	
16	657	Insurance - General Liability	7.81%	92.19%	100.00%	ERC	\$14,681	173,344	\$188,025	8,266	6,4
17	659/759	Other Insurance	7.81%	92.19%	100.00%	ERC	\$1,798	21,233	\$23,032	1,013	7
18	670/770	Bad Debt Expense	7.81%	92.19%	100.00%	ERC	\$157	1,850	\$2,006	88	
19	675/775	Miscellaneous Expenses	7.81%	92.19%	100.00%	ERC	\$12,785	150,954	\$163,738	7,198	5,5
20	6/3///3	Miscenarieous Expenses	7.0170	32.2375	200.0070	2.10	\$139,928	\$1,652,909	\$1,792,837	78,784	61,14
21	144.46	In the Agents Processes									
22	water Service Corp. Al	located State Expenses									
24	403	Depreciation Expenses	33.63%	66.37%	100.00%	ERC	\$8,229	\$16,241	\$24,470	4,633	3,59
25	408	Taxes Other than Income	33.20%	66.80%	100.00%	ERC	\$7,764	\$15,622	\$23,386	4,372	3,39
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414	Gain/Loss on Sale of Utility Property	33.12%	66.88%	100.00%	ERC	(\$1,490)	(\$3,010)	(\$4,500)	(839)	(65
28	427	Interest Expense	33.19%	66.81%	100.00%	ERC	\$2	\$3	\$5	1	
29	601/701/603/703	Salaries	33.54%	66.46%	100.00%	ERC	\$16,154	\$32,004	\$48,158	9,095	7,05
30	604/704	Employee Benefits	33.12%	66.88%	100.00%	ERC	\$101	\$204	\$305	57	
31	620/720	Materials and Supplies	33.59%	66.41%	100.00%	ERC	\$163	\$322	\$486	92	- 3
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	33.12%	66.88%	100.00%	ERC	\$817	\$1,650	\$2,467	460	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
37	650/750		33.12%	66.88%	100.00%	ERC	\$8,793	\$17,755	\$26,547	4,951	3,8
3/		Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	(%)	99
20	667/767 675/775	Reg. Commission Exp Other	33.27%	66.73%	100.00%	ERC	\$9,550	\$19,156	\$28,706	5,377	4,1
38		Miscellaneous Expenses	33.2770	00.7576	100.00%	Line .	\$ 50,081	\$ 99,948	\$150,029	28,198	21,8
39	0/3///3						50,001	33,510			
39 40	0/3///3										
39 40 41	5000 - Ces 41 Vav - 50	Noorted III Evenesse									
39 40 41 42	Water Service Corp. Al	llocated UI Expenses									
39 40 41	5000 - Ces 41 Vav - 50	Ilocated UI Expenses  Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0		

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 5 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical M	onth Ending May 31, 2	015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		-	Other		Description		Other			200000000000
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/	55,73,73	56.31%	43.69%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	located Expenses:									
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$24,815	293,967	\$318,782	13,973	10,84
3	408	Taxes Other than Income	7.80%	92.20%	100.00%	ERC	\$2,536	29,970	\$32,506	1,428	1,1
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	2000	\$0		4
6	420	Interest During Construction	7.80%	92.20%	100.00%	ERC	(\$63)	(739)	(\$802)	(35)	(
7	427	Interest Expense	7.81%	92.19%	100.00%	ERC	(\$10)	(114)	(\$124)	(5)	869840
8	601/701/603/703	Salaries	7.80%	92.20%	100.00%	ERC	\$27,834	328,909	\$356,743	15,673	12,1
9	604/704	Employee Benefits	7.80%	92.20%	100.00%	ERC	\$34,195	404,076	\$438,272	19,255	14,94
10	620/720	Materials and Supplies	7.80%	92.20%	100.00%	ERC	\$5,104	60,308	\$65,412	2,874	2,23
11	632/732	Contractual Services - Accounting	7.80%	92.20%	100.00%	ERC	\$4,207	49,710	\$53,917	2,369	1,83
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	2000	710/050
13	636/736	Contractual Services - Other	7.80%	92.20%	100.00%	ERC	\$8,482	100,225	\$108,706	4,776	3,70
14	641	Rent Expense	7.80%	92.20%	100.00%	ERC	\$142	1,675	\$1,817	80	
15	650/750	Transportation Expenses	7.80%	92.20%	100.00%	ERC	\$57	679	\$736	32	
16	657	Insurance - General Liability	7.80%	92.20%	100.00%	ERC	\$14,431	170,528	\$184,959	8,126	6,30
17	659/759	Other Insurance	7.80%	92.20%	100.00%	ERC	\$2,109	24,917	\$27,026	1,187	9:
18	670/770	Bad Debt Expense	7.80%	92.20%	100.00%	ERC	\$109	1,287	\$1,396	61	
19	675/775	Miscellaneous Expenses	7.80%	92.20%	100.00%	ERC	\$8,665	102,397	\$111,063	4,879	3,78
20							\$132,613	\$1,567,797	\$1,700,410	74,672	57,94
21											
22	Water Service Corp. Al	located State Expenses									
24	403	Depreciation Expenses	33.59%	66.41%	100.00%	ERC	\$8,261	\$16,330	\$24,591	4,651	3,60
25	408	Taxes Other than Income	33.13%	66.87%	100.00%	ERC	\$6,792	\$13,708	\$20,499	3,824	2,9
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
28	427	Interest Expense	33.14%	66.86%	100.00%	ERC	\$2	\$3	\$5	1	200
29	601/701/603/703	Salaries	33.51%	66.49%	100.00%	ERC	\$17,356	\$34,439	\$51,795	9,773	7,5
30	604/704	Employee Benefits	33.08%	66.92%	100.00%	ERC	\$175	\$355	\$530	99	114
31	620/720	Materials and Supplies	33.59%	66.41%	100.00%	ERC	\$150	\$297	\$447	85	17
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	33.08%	66.92%	100.00%	ERC	\$76	\$154	\$230	43	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
37	650/750	Transportation Expense	33.09%	66.91%	100.00%	ERC	\$9,586	\$19,388	\$28,974	5,398	4,1
38	667/767	Reg. Commission Exp Other	33.09%	66.91%	100.00%	ERC	\$322	\$650	\$972	181	1
39	675/775	Miscellaneous Expenses	33.07%	66.93%	100.00%	ERC	\$2,574	\$5,210	\$7,784	1,450	1,1
40							\$ 45,294	\$ 90,534	\$135,828	25,504	19,7
		n 2. 27We									
41											
42	Water Service Corp. A	llocated of expenses									
	Water Service Corp. A	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0 \$0	<u> </u>	

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 6 of 13

Preparer: Patrick Flynn

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.

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical M	onth Ending June 30, 2	2015	
			Allo	cation Percentages	8			Amounts Allocated			
	G/L			Other		Description		Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/	225.0	56.31%	43.69%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. Al	located Evnences:									
2	403	Depreciation Expense	7.79%	92.21%	100.00%	ERC	\$23,320	276,086	\$299,405	13,131	10,18
3	408	Taxes Other than Income	7.81%	92.19%	100.00%	ERC	\$2,601	30,713	\$33,314	1,465	1,1
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	7.81%	92.19%	100.00%	ERC	(\$112)	(1,319)	(\$1,430)	(63)	(
7	427	Interest Expense	-4737.28%	4837.28%	100.00%	ERC	\$6,776	(6,919)	(\$143)	3,815	2,9
8	601/701/603/703	Salaries	7.81%	92.19%	100.00%	ERC	\$28,644	338,208	\$366,852	16,129	12,5
9	604/704	Employee Benefits	7.81%	92.19%	100.00%	ERC	\$48,031	567,117	\$615,148	27,045	20,9
10	620/720	Materials and Supplies	7.81%	92.19%	100.00%	ERC	\$6,224	73,485	\$79,709	3,504	2,7
11	632/732	Contractual Services - Accounting	7.81%	92.19%	100.00%	ERC	\$4,210	49,707	\$53,917	2,370	1,8
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	5	
13	636/736	Contractual Services - Other	7.81%	92.19%	100.00%	ERC	\$8,375	98,881	\$107,256	4,716	3,6
14	641	Rent Expense	7.81%	92.19%	100.00%	ERC	\$142	1,675	\$1,817	80	
15	650/750	Transportation Expenses	7.81%	92.19%	100.00%	ERC	\$72	851	\$923	41	
16	657	Insurance - General Liability	7.81%	92.19%	100.00%	ERC	\$14,475	170,910	\$185,384	8,150	6,3
17	659/759	Other Insurance	7.81%	92.19%	100.00%	ERC	\$4,147	48,967	\$53,115	2,335	1,8
18	670/770	Bad Debt Expense	7.81%	92.19%	100.00%	ERC	\$99	1,171	\$1,270	56	
19	675/775	Miscellaneous Expenses	7.81%	92.19%	100.00%	ERC	\$11,088	130,923	\$142,011	6,244	4,8
20	0,0,,,0		\$16.00 P. C.				\$158,092	\$1,780,456	\$1,938,548	89,018	69,0
21											
22	Mater Coming Com. Al	located State Expenses									
23	water service corp. At	located State Expenses									
24	403	Depreciation Expenses	33.59%	66.41%	100.00%	ERC	\$8,238	\$16,286	\$24,524	4,638	3,5
25	408	Taxes Other than Income	33.14%	66.86%	100.00%	ERC	\$7,496	\$15,127	\$22,623	4,221	3,2
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
28	427	Interest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	
29	601/701/603/703	Salaries	33.51%	66.49%	100.00%	ERC	\$21,092	\$41,844	\$62,936	11,876	9,2
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
31	620/720	Materials and Supplies	33.34%	66.66%	100.00%	ERC	\$585	\$1,170	\$1,755	330	2
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	33.08%	66.92%	100.00%	ERC	\$99	\$201	\$300	56	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
37	650/750	Transportation Expense	33.08%	66.92%	100.00%	ERC	\$8,115	\$16,416	\$24,531	4,569	3,5
38	667/767	Reg. Commission Exp Other	33.08%	66.92%	100.00%	ERC	\$333	\$675	\$1,008	188	1
39	675/775	Miscellaneous Expenses	33.08%	66.92%	100.00%	ERC	\$2,088	\$4,223	\$6,311	1,176	9
40	-,-,,,-	0:::::::::::::::::::::::::::::::::::	KNAME TO S				\$ 48,048	\$ 95,945	\$143,993	27,055	20,9
41								and the same of th			
42	Water Service Corp. A	llocated UI Expenses									
43					CONTRACTOR OF THE STATE OF THE		****	40.000.00	do one or :	404 220	70
44	427	Interest Expense	6.02%	93.98%	100.00%	Unallocated Rate Base	\$179,779	\$2,806,275	\$2,986,054	101,230	78,5
45							\$ 179,779	\$ 2,806,275	\$2,986,054	101,230	78,5

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 7 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical I	Month Ending July 31, 2	015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		200000	
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		56.64%	43.36%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	ocated Expenses:									
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$25,390	301,001	\$326,391	14,381	11,0
3	408	Taxes Other than Income	7.80%	92.20%	100.00%	ERC	\$2,616	30,937	\$33,553	1,482	1,1
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0	1000	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0		
6	420	Interest During Construction	7.80%	92.20%	100.00%	ERC	(\$140)	(1,654)	(\$1,793)	(79)	(
7	427	Interest Expense	7.79%	92.21%	100.00%	ERC	(\$24)	(284)	(\$308)	(14)	(
8	601/701/603/703	Salaries	7.80%	92.20%	100.00%	ERC	\$30,297	358,283	\$388,579	17,160	13,1
9	604/704	Employee Benefits	7.80%	92.20%	100.00%	ERC	\$35,332	417,836	\$453,169	20,013	15,3
10	620/720	Materials and Supplies	7.80%	92.20%	100.00%	ERC	\$4,977	58,860	\$63,837	2,819	2,1
11	632/732	Contractual Services - Accounting	7.80%	92.20%	100.00%	ERC	\$4,983	58,933	\$63,917	2,823	2,1
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0		
13	636/736	Contractual Services - Other	7.80%	92.20%	100.00%	ERC	\$7,879	93,177	\$101,056	4,463	3,4
14	641	Rent Expense	7.80%	92.20%	100.00%	ERC	\$146	1,728	\$1,874	83	
15	650/750	Transportation Expenses	7.80%	92.20%	100.00%	ERC	\$24	280	\$303	13	
16	657	Insurance - General Liability	7.80%	92.20%	100.00%	ERC	\$14,421	170,539	\$184,960	8,168	6,2
17	659/759	Other Insurance	7.80%	92.20%	100.00%	ERC	\$4,983	58,923	\$63,905	2,822	2,1
18	670/770	Bad Debt Expense	7.80%	92.20%	100.00%	ERC	\$87	1,025	\$1,111	49	
19	675/775	Miscellaneous Expenses	7.80%	92.20%	100.00%	ERC	\$10,433	123,376	\$133,809	5,909	4,5
20							\$141,403	\$1,672,959	\$1,814,362	80,092	61,3
21											
21	Water Service Corp. Al	located State Expenses									
	Water Service Corp. Al	located State Expenses									
22	Water Service Corp. Al	located State Expenses  Depreciation Expenses	33.54%	66.46%	100.00%	ERC	\$8,807	\$17,454	\$26,261	4,989	
22 23	500V		33.54% 33.15%	66.46% 66.85%	100.00% 100.00%	ERC ERC	\$5,507	\$11,107	\$16,613	4,989 3,119	
22 23 24	403	Depreciation Expenses					\$5,507 \$0	\$11,107 \$0	\$16,613 \$0	100000000000000000000000000000000000000	
22 23 24 25	403 408	Depreciation Expenses Taxes Other than Income	33.15%	66.85%	100.00%	ERC	\$5,507 \$0 \$0	\$11,107 \$0 \$0	\$16,613 \$0 \$0	3,119	
22 23 24 25 26	403 408 410	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses	33.15% 0.00%	66.85% 0.00%	100.00% 0.00%	ERC ERC	\$5,507 \$0 \$0 \$1	\$11,107 \$0 \$0 \$3	\$16,613 \$0 \$0 \$4	3,119 - - 1	2,3
22 23 24 25 26 27	403 408 410 414	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property	33.15% 0.00% 0.00%	66.85% 0.00% 0.00%	100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581	\$11,107 \$0 \$0 \$3 \$44,840	\$16,613 \$0 \$0 \$4 \$67,421	3,119 - - 1 12,790	2,3 9,7
22 23 24 25 26 27 28	403 408 410 414 427	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense	33.15% 0.00% 0.00% 33.09%	66.85% 0.00% 0.00% 66.91%	100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103	3,119 - - 1 12,790 583	2,3 9,7 4
22 23 24 25 26 27 28 29	403 408 410 414 427 601/701/603/703	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries	33.15% 0.00% 0.00% 33.09% 33.49%	66.85% 0.00% 0.00% 66.91% 66.51%	100.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782	3,119 - - 1 12,790	2,3 9,7 4
22 23 24 25 26 27 28 29 30	403 408 410 414 427 601/701/503/703 604/704	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits	33.15% 0.00% 0.00% 33.09% 33.49% 33.15%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85%	100.00% 0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0	3,119 - - 1 12,790 583	2,3 9,7 4
22 23 24 25 26 27 28 29 30 31	403 408 410 414 427 601/701/503/703 604/704 620/720	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0	3,119 - - 1 12,790 583	2,3 9,7 4
22 23 24 25 26 27 28 29 30 31 32	403 408 410 414 427 601/701/603/703 604/704 620/720 631/731	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0	3,119 - 1 12,790 583 146	2,3 9,7 4
22 23 24 25 26 27 28 29 30 31 32 33	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00%	66.85% 0.00% 0.00% 66.91% 66.85% 66.94% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$8,230	3,119 - - 1 12,790 583	9,7 4 1
22 23 24 25 26 27 28 29 30 31 32 33 34	403 408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0	3,119 1 12,790 583 146	2,3 9,7 4 1
22 23 24 25 26 27 28 29 30 31 32 33 34 35	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 635 635	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 6.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$0 \$5,509	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$8,230 \$0 \$24,479	3,119 1 12,790 583 146 1,541	2,3 9,7 4 1,1
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 635 636/736 642/742	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 0.00% 33.06% 0.00%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 66.94% 0.00%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$0	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$0 \$5,509 \$0	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$8,230	3,119 - 1 12,790 583 146 - - 1,541 4,584 64	9,7 9,7 4 1,1 3,5
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 33.06% 0.00% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 60.94% 0.00% 0.00% 0.00% 66.94%	100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721 \$0 \$8,092	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$5,509 \$0 \$16,386	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$2,479 \$340 \$13,925	3,119 - 1 12,790 583 146 - - 1,541 - 4,584 64 2,617	2,3 9,7 4 1 1,1 3,5
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	403 408 410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 0.00% 33.06% 0.00% 33.06% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 0.00% 66.94% 66.94%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721 \$0 \$8,092 \$112	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$0 \$5,509 \$0 \$16,386 \$228	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$24,479 \$340	3,119 - 1 12,790 583 146 - - 1,541 4,584 64	2,5 9,7 1,1 3,5 2,0
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 655 536/736 642/742 650/750 667/767 675/775	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 0.00% 33.06% 0.00% 33.06% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 0.00% 66.94% 66.94%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721 \$0 \$8,092 \$112 \$4,620	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$5,509 \$0 \$16,386 \$228 \$9,305	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$2,479 \$340 \$13,925	3,119 - 1 12,790 583 146 - - 1,541 - 4,584 64 2,617	2,3 9,7 4 1 1,1 3,5
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 0.00% 33.06% 0.00% 33.06% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 0.00% 66.94% 66.94%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721 \$0 \$8,092 \$112 \$4,620	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$5,509 \$0 \$16,386 \$228 \$9,305	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$2,479 \$340 \$13,925	3,119 - 1 12,790 583 146 - - 1,541 - 4,584 64 2,617	2,3 9,7 4 1 1,1 3,5
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	403 408 410 414 427 601/701/503/703 604/704 620/720 631/731 633/733 655 536/736 642/742 650/750 667/767 675/775	Depreciation Expenses Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.15% 0.00% 0.00% 33.09% 33.49% 33.15% 33.06% 0.00% 0.00% 0.00% 33.06% 0.00% 33.06% 33.06%	66.85% 0.00% 0.00% 66.91% 66.51% 66.85% 66.94% 0.00% 0.00% 0.00% 66.94% 66.94%	100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$5,507 \$0 \$0 \$1 \$22,581 \$1,029 \$258 \$0 \$0 \$0 \$2,721 \$0 \$8,092 \$112 \$4,620	\$11,107 \$0 \$0 \$3 \$44,840 \$2,074 \$523 \$0 \$0 \$5,509 \$0 \$16,386 \$228 \$9,305	\$16,613 \$0 \$0 \$4 \$67,421 \$3,103 \$782 \$0 \$0 \$0 \$0 \$2,479 \$340 \$13,925	3,119 - 1 12,790 583 146 - - 1,541 - 4,584 64 2,617	9,7; 4 1 1,1; 3,5; 2,0 23,2;

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 8 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Mo	onth Ending August 31,	2015	
			Allo	cation Percentages	i		***************************************	Amounts Allocated			
	G/L			Other		Description	V V = 30	Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/	T-1-1	55.42% Water	44.58% Sewer
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	vvater	Sewer
1	Water Service Corp. Al	located Expenses:									
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$26,061	309,041	\$335,102	14,443	11,61
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$2,466	29,168	\$31,634	1,366	1,0
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	440,400,000	\$0	5	
6	420	Interest During Construction	7.79%	92.21%	100.00%	ERC	(\$158)	(1,874)	(\$2,032)	(88) .	(
7	427	Interest Expense	7.79%	92.21%	100.00%	ERC	(\$13)	(155)	(\$168)	(7)	white
8	601/701/603/703	Salaries	7.79%	92.21%	100.00%	ERC	\$26,951	318,822	\$345,772	14,936	12,01
9	604/704	Employee Benefits	7.79%	92.21%	100.00%	ERC	\$41,171	487,046	\$528,217	22,817	18,35
10	620/720	Materials and Supplies	7.79%	92.21%	100.00%	ERC	\$6,665	78,851	\$85,516	3,694	2,97
11	632/732	Contractual Services - Accounting	7.79%	92.21%	100.00%	ERC	\$4,982	58,935	\$63,917	2,761	2,22
12	633/733	Contractual Services - Legal	7.79%	92.21%	100.00%	ERC	(\$1,977)	(23,388)	(\$25,365)	(1,096)	(88)
13	636/736	Contractual Services - Other	7.79%	92.21%	100.00%	ERC	\$9,105	107,706	\$116,810	5,046	4,05
14	641	Rent Expense	7.79%	92.21%	100.00%	ERC	\$146	1,728	\$1,874	81	6
		Transportation Expenses	7.79%	92.21%	100.00%	ERC	\$25	291	\$315	14	
15	650/750 657		7.79%	92.21%	100.00%	ERC	\$14,424	170,637	\$185,061	7,994	6,43
16		Insurance - General Liability	7.79%	92.21%	100.00%	ERC	\$1,133	13,408	\$14,541	628	51
17	659/759	Other Insurance	7.79%	92.21%	100.00%	ERC	\$93	1,103	\$1,197	52	4
18	670/770	Bad Debt Expense			100.00%	ERC	\$9,766	115,533	\$125,300	5,412	4,35
19	675/775	Miscellaneous Expenses	7.79%	92.21%	100.00%	ERC	\$140,840	\$1,666,852	\$1,807,692	78,053	62,78
20							3140,040	\$1,000,032	\$1,007,032	70,000	52,10
21											
22	Water Service Corp. Al	llocated State Expenses									
23 24	403	Depreciation Expenses	33.56%	66.44%	100.00%	ERC	\$8,320	\$16,475	\$24,795	4,611	3,70
25	408	Taxes Other than Income	33.11%	66.89%	100.00%	ERC	\$6,956	\$14,051	\$21,007	3,855	3,10
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	SO		
26 27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
	414	Interest Expense	33.14%	66.86%	100.00%	ERC	\$2	\$3	\$5	î	
28			33.48%	66.52%	100.00%	ERC	\$22,358	\$44,420	\$66,778	12,391	9,96
29	601/701/603/703	Salaries	33.46%	66.95%	100.00%	ERC	\$107	\$217	\$325	59	75.
30	604/704	Employee Benefits	33.45%	66.55%	100.00%	ERC	\$203	\$404	\$607	113	9
31	620/720	Materials and Supplies		66.95%	100.00%	ERC	\$964	\$1,953	\$2,916	534	4
32	631/731	Contractual Services - Engineering	33.05%		0.00%	ERC	\$0	\$0	\$0	334	
33	633/733	Contractual Services - Legal	0.00%	0.00%			\$0	\$0	\$0		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$68	\$137	\$205	38	3
35	636/736	Contractual Services - Other	33.04%	66.96%	100.00%	ERC	\$0	\$0	\$203	36	60
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	3000			4 400	3,3
37	650/750	Transportation Expense	33.05%	66.95%	100.00%	ERC	\$7,576	\$15,349	\$22,925	4,199 59	3,3
	667/767	Reg. Commission Exp Other	33.05%	66.95%	100.00%	ERC	\$107	\$217	\$324		
38	675/775	Miscellaneous Expenses	32.33%	67.67%	100.00%	ERC	\$968	\$2,026	\$2,993	536	4
39	(A. 10 A. 10 A						\$ 47,628	\$ 95,252	\$142,881	26,396	21,2
	(3.034.05.7)										
39	3000000										
39 40		illocated UI Expenses									
39 40 41	Water Service Corp. A	Illocated UI Expenses									
39 40 41 42		Illocated UI Expenses Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0 \$ -	\$0 \$0	<u>*</u>	

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Interim [] Final [x] Historical [x] Projected [] Schedule B-12 Page 9 of 13

Preparer: Patrick Flynn

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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
							Historical Mont	h Ending September 3	0, 2015	
		Allo	cation Percentages			£	Amounts Allocated			
G/L		ACT OG PAGGATARA	Other		Description		Other			0.0022007
Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		55.42%	44.58%
No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
Service Corp. Allocated	Fxpenses									
	reciation Expense	7.71%	92.29%	100.00%	ERC	\$25,595	306,389	\$331,984	14,185	11,41
	s Other than Income	7.73%	92.27%	100.00%	ERC	\$2,404	28,709	\$31,113	1,332	1,07
	s/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0		
	ellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0	51	
	est During Construction	7.73%	92.27%	100.00%	ERC	(\$197)	(2,355)	(\$2,552)	(109)	(8
	est Expense	-4116.66%	4216.66%	100.00%	ERC	\$6,224	(6,375)	(\$151)	3,449	2,77
701/603/703 Salar	E) 5	7.73%	92.27%	100.00%	ERC	\$29,078	347,299	\$376,378	16,116	12,96
	loyee Benefits	7.73%	92.27%	100.00%	ERC	\$27,838	332,485	\$360,323	15,428	12,41
	erials and Supplies	7.73%	92.27%	100.00%	ERC	\$5,241	62,598	\$67,839	2,905	2,33
	ractual Services - Accounting	7.73%	92.27%	100.00%	ERC	\$4,938	58,979	\$63,917	2,737	2,20
	ractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
	ractual Services - Other	7.73%	92.27%	100.00%	ERC	\$8,772	104,772	\$113,544	4,862	3,91
0.0000	Expense	7.73%	92.27%	100.00%	ERC	\$145	1,729	\$1,874	80	6
	sportation Expenses	7.73%	92.27%	100.00%	ERC	\$21	251	\$272	12	
	rance - General Liability	7.73%	92.27%	100.00%	ERC	\$14,290	170,670	\$184,960	7,920	6,37
	er Insurance	7.73%	92.27%	100.00%	ERC	\$4,043	48,290	\$52,333	2,241	1,80
	Debt Expense	7.73%	92.27%	100.00%	ERC	\$71	852	\$923	40	3
	ellaneous Expenses	7.73%	92.27%	100.00%	ERC	\$9,483	113,258	\$122,741	5,255	4,22
0/3///3 101130	enameous Expenses	7.12.74	22.2770	100.00%	2.10	\$137,946	\$1,567,550	\$1,705,496	76,451	61,49
Service Corp. Allocated	State Expenses									
403 Depr	reciation Expenses	33.50%	66.50%	100.00%	ERC	\$8,926	\$17,715	\$26,642	4,947	3,97
	s Other than Income	33.09%	66.91%	100.00%	ERC	\$7,043	\$14,239	\$21,282	3,903	3,14
	ellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
	/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	*	
	rest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	
701/603/703 Salar	4000 (1000 <del>- 1</del> 000 1000 (1000 )	33.47%	66.53%	100.00%	ERC	\$21,277	\$42,297	\$63,574	11,792	9,48
	loyee Benefits	33.04%	66.96%	100.00%	ERC	\$182	\$368	\$550	101	8
	erials and Supplies	33.03%	66.97%	100.00%	ERC	\$64	\$129	\$192	35	2
	tractual Services - Engineering	33.04%	66.96%	100.00%	ERC	(\$963)	(\$1,953)	(\$2,916)	(534)	(42
	tractual Services - Legal	0.00%	0.00%	0.00%	ERC	so	\$0	\$0		
	ing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
	tractual Services - Other	33.04%	66.96%	100.00%	ERC	\$12	\$25	\$37	7	
	tal of Equipment	0.00%	0.00%	0.00%	ERC	so	\$0	\$0		
	sportation Expense	33.04%	66.96%	100.00%	ERC	\$6,859	\$13,902	\$20,761	3,801	3,05
	Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
	ellaneous Expenses	33.04%	66.96%	100.00%	ERC	\$3,164	\$6,414	\$9,579	1,754	1,41
UISCI IVISCI	enemends expenses	33.07/		200.00/0		\$ 46,564	\$ 93,141	\$139,705	25,807	20,75
Service Corp. Allocated	Ul Expenses									
***	and with the control	E 210/	04.709/	100 00%	Unallocated Data Daca	\$156 470	\$2.848.249	\$3,004,727	86 722	69,75
427 Inter	rest expense	5.21%	94./976	100.00%	Oligilocated vate pase					69,75
427	Inte	Interest Expense	Interest Expense 5.21%	Interest Expense 5.21% 94.79%	Interest Expense 5.21% 94.79% 100.00%		Interest Expense 5.21% 94.79% 100.00% Unallocated Rate Base \$156,478 \$ 156,478	Interest Expense 5.21% 94.79% 100.00% Unallocated Rate Base \$156,478 \$2,848,249 \$ 156,478 \$ 2,848,249	Interest Expense 5.21% 94.79% 100.00% Unallocated Rate Base \$156,478 \$2,848,249 \$3,004,727 \$	Interest Expense 5.21% 94.79% 100.00% Unallocated Rate Base \$156,478 \$2,848,249 \$3,004,727 86,722 \$ 156,478 \$ 2,848,249 \$3,004,727 86,722

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 10 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Mo	nth Ending October 31	, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L		24	Other		Description	THE AT ANYMONY	Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		55.42%	44.58%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	located Expenses									
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$25,603	306,582	\$332,186	14,190	11,4
3	408	Taxes Other than Income	7.72%	92.28%	100.00%	ERC	\$2,373	28,350	\$30,723	1,315	1,0
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0		\$0	100	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0		
6	420	Interest During Construction	7.72%	92.28%	100.00%	ERC	(\$222)	(2,656)	(\$2,878)	(123)	(
7	427	Interest Expense	7.73%	92.27%	100.00%	ERC	(\$18)	(219)	(\$238)	(10)	
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$28,706	342,948	\$371,654	15,909	12,7
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$40,093	478,986	\$519,079	22,220	17,87
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$5,543	66,221	\$71,764	3,072	2,4
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$4,937	58,980	\$63,917	2,736	2,20
12	633/733	Contractual Services - Legal	7.72%	92.28%	100.00%	ERC	\$170	2,030	\$2,200	94	7
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$11,162	133,351	\$144,513	6,186	4,97
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$145	1,729	\$1,874	80	
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$29	348	\$378	16	3
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$15,257	182,271	\$197,527	8,456	6,80
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	\$7,396	88,362	\$95,758	4,099	3,29
18	670/770	Bad Debt Expense	7.72%	92.28%	100.00%	ERC	\$107	1,281	\$1,388	59	4
19	675/775	Miscellaneous Expenses	7.72%	92.28%	100.00%	ERC	\$11,596	138,536	\$150,132	6,427	5,10
20	1/20/24/2017						\$152,876	\$1,827,100	\$1,979,977	84,727	68,14
21											
22	Water Service Corp. Al	located State Expenses									
23											
24	403	Depreciation Expenses	33.46%	66.54%	100.00%	ERC	\$9,381	\$18,654	\$28,035	5,199	4,18
25	408	Taxes Other than Income	33.08%	66.92%	100.00%	ERC	\$7,138	\$14,441	\$21,579	3,956	3,18
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
28	427	Interest Expense	33.02%	66.98%	100.00%	ERC	\$84	\$171	\$255	47	-
29	601/701/603/703	Salaries	33.45%	66.55%	100.00%	ERC	\$20,964	\$41,709	\$62,673	11,619	9,34
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	e2018	
30		* * * * * * * * * * * * * * * * * * *	33.36%	66.64%	100.00%	ERC	\$244	\$487	\$731	135	10
31	620/720	Materials and Supplies	33.30%							201	
	620/720 631/731	Materials and Supplies Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
31	200000 P00000			0.00%	0.00%	ERC ERC	\$0	\$0	\$0		
31 32	631/731	Contractual Services - Engineering	0.00%				\$0 \$0	\$0 \$0	\$0 \$0		
31 32 33	631/731 633/733	Contractual Services - Engineering Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0 \$0 \$190	\$0 \$0 \$385	\$0 \$0 \$575	105	ä
31 32 33 34	631/731 633/733 635	Contractual Services - Engineering Contractual Services - Legal Testing Expense	0.00% 0.00% 0.00%	0.00%	0.00%	ERC ERC	\$0 \$0 \$190 \$0	\$0 \$0 \$385 \$0	\$0 \$0 \$575 \$0		
31 32 33 34 35	631/731 633/733 635 636/736	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other	0.00% 0.00% 0.00% 33.02%	0.00% 0.00% 66.98%	0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC	\$0 \$0 \$190 \$0 \$8,217	\$0 \$0 \$385 \$0 \$16,669	\$0 \$0 \$575 \$0 \$24,885	4,554	3,60
31 32 33 34 35 36	631/731 633/733 635 636/736 642/742	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	0.00% 0.00% 0.00% 33.02% 0.00%	0.00% 0.00% 66.98% 0.00%	0.00% 0.00% 100.00% 0.00%	ERC ERC ERC	\$0 \$0 \$190 \$0	\$0 \$0 \$385 \$0 \$16,669 \$2,594	\$0 \$0 \$575 \$0 \$24,885 \$3,873	4,554 709	3,6 5
31 32 33 34 35 36 37	631/731 633/733 635 636/736 642/742 650/750	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	0.00% 0.00% 0.00% 33.02% 0.00% 33.02%	0.00% 0.00% 66.98% 0.00% 66.98%	0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC	\$0 \$190 \$0 \$8,217 \$1,279 \$3,161	\$0 \$0 \$385 \$0 \$16,669 \$2,594 \$6,403	\$0 \$575 \$0 \$24,885 \$3,873 \$9,564	4,554 709 1,752	3,6 5 1,4
31 32 33 34 35 36 37 38	631/731 633/733 635 636/736 642/742 650/750 667/767	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 33.02% 0.00% 33.02% 33.02%	0.00% 0.00% 66.98% 0.00% 66.98%	0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$0 \$0 \$190 \$0 \$8,217 \$1,279	\$0 \$0 \$385 \$0 \$16,669 \$2,594	\$0 \$0 \$575 \$0 \$24,885 \$3,873	4,554 709	3,6 5 1,4
31 32 33 34 35 36 37 38 39	631/731 633/733 635 636/736 642/742 650/750 667/767	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.00% 33.02% 0.00% 33.02% 33.02%	0.00% 0.00% 66.98% 0.00% 66.98%	0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$0 \$190 \$0 \$8,217 \$1,279 \$3,161	\$0 \$0 \$385 \$0 \$16,669 \$2,594 \$6,403	\$0 \$575 \$0 \$24,885 \$3,873 \$9,564	4,554 709 1,752	3,6 5 1,4
31 32 33 34 35 36 37 38 39 40 41 42	631/731 633/733 635 636/736 642/742 650/750 667/767	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	0.00% 0.00% 0.00% 33.02% 0.00% 33.02% 33.02%	0.00% 0.00% 66.98% 0.00% 66.98%	0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$0 \$190 \$0 \$8,217 \$1,279 \$3,161	\$0 \$0 \$385 \$0 \$16,669 \$2,594 \$6,403	\$0 \$575 \$0 \$24,885 \$3,873 \$9,564	4,554 709 1,752	3,6 5 1,4
31 32 33 34 35 36 37 38 39 40 41	631/731 633/733 635 636/736 642/742 650/750 667/767 675/775	Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	0.00% 0.00% 0.00% 33.02% 0.00% 33.02% 33.02%	0.00% 0.00% 66.98% 0.00% 66.98%	0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC	\$0 \$190 \$0 \$8,217 \$1,279 \$3,161	\$0 \$0 \$385 \$0 \$16,669 \$2,594 \$6,403	\$0 \$575 \$0 \$24,885 \$3,873 \$9,564	4,554 709 1,752	3,66 57 1,40 22,58

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 11 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Mon	th Ending November 3	0, 2015	
			Allo	cation Percentages			12	Amounts Allocated			
	G/L		5 0 = 0	Other		Description		Other			44.500/
ine	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		55.42% Water	44.58% Sewer
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	vvater	Sewer
1	Water Service Corp. All	ocated Expenses:									
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$25,620	306,737	\$332,357	14,199	11,42
3	408	Taxes Other than Income	7.72%	92.28%	100.00%	ERC	\$2,338	27,925	\$30,263	1,296	1,04
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	87	\$0	- 6	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0		\$0	8	
6	420	Interest During Construction	7.72%	92.28%	100.00%	ERC	(\$226)	(2,699)	(\$2,925)	(125)	(10
7	427	Interest Expense	7.73%	92.27%	100.00%	ERC	(\$37)	(442)	(\$479)	(21)	(1
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$35,506	424,140	\$459,646	19,678	15,82
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$41,488	495,602	\$537,091	22,993	18,49
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$4,924	58,824	\$63,749	2,729	2,19
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$5,861	70,019	\$75,880	3,249	2,61
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	D#15	\$0	8	
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$9,357	111,778	\$121,135	5,186	4,17
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$145	1,729	\$1,874	80	6
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$44	520	\$563	24	1
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$14,908	178,089	\$192,997	8,262	6,64
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	\$12,648	151,092	\$163,741	7,010	5,63
			7.73%	92.27%	100.00%	ERC	\$100	1,191	\$1,290	55	4
18	670/770	Bad Debt Expense	7.72%	92.28%	100.00%	ERC	\$10,958	130,906	\$141,865	6,073	4,88
19	675/775	Miscellaneous Expenses	1.12/0	32,2070	100.0070	Lite	\$163,635	\$1,955,411	\$2,119,046	90,689	72,94
20							7100,000			-	
21	Water Service Corp. Al	legated State Evponses									
23	water Service Corp. Al	ocated State expenses									
24	403	Depreciation Expenses	33.50%	66.50%	100.00%	ERC	\$8,686	\$17,245	\$25,932	4,814	3,87
25	408	Taxes Other than Income	33.07%	66.93%	100.00%	ERC	\$6,708	\$13,578	\$20,286	3,717	2,99
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
28	427	Interest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	
29	601/701/603/703	Salaries	33.45%	66.55%	100.00%	ERC	\$21,479	\$42,740	\$64,218	11,904	9,57
30	604/704	Employee Benefits	33.02%	66.98%	100.00%	ERC	(\$48)	(\$97)	(\$145)	(27)	(2
31	620/720	Materials and Supplies	33.28%	66.72%	100.00%	ERC	\$227	\$455	\$683	126	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	_0	
35	636/736	Contractual Services - Other	33.01%	66.99%	100.00%	ERC	\$31	\$64	\$95	17	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
37	650/750	Transportation Expense	33.02%	66.98%	100.00%	ERC	\$7,299	\$14,809	\$22,108	4,045	3,25
38	667/767	Reg. Commission Exp Other	33.02%	66.98%	100.00%	ERC	\$36	\$72	\$108	20	1
39	675/775	Miscellaneous Expenses	32.99%	67.01%	100.00%	ERC	\$4,021	\$8,170	\$12,191	2,229	1,79
40	6/3///3	Wilscenarieous Expenses	52.5570				\$ 48,441	\$ 97,039	\$145,481	26,847	21,59
41											
42	Water Service Corp. A	located UI Expenses									
43	Tratel Service Corp. A	TOTAL OF ENDERINES									
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0		
	17.5						\$ -	\$ -	\$0		

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 12 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Mor	nth Ending December 3:	1, 2015	
			Allo	cation Percentages	X .			Amounts Allocated			
	G/L		5.5 St. 104.04.00	Other		Description		Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		55.42%	44.58%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	ocated Evnenses									
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$24,587	294,435	\$319,022	13,625	10,9
3	408	Taxes Other than Income	7.73%	92.27%	100.00%	ERC	(\$3)	(39)	(\$42)	(2)	
4	409	Gains/Losses from Disposition of Utility	7.73%	92.27%	100.00%	ERC	\$8	92	\$100	4	
5	410	Miscellaneous Non-Utility Expenses	7.72%	92.28%	100.00%	ERC	\$1,579	18,861	\$20,439	875	7
6	420	Interest During Construction	7.72%	92.28%	100.00%	ERC	(\$255)	(3,052)	(\$3,307)	(142)	(1
7	427	Interest Expense	-35632.88%	35732.88%	100.00%	ERC	\$7,533	(7,554)	(\$21)	4,174	3,3
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$24,751	295,686	\$320,437	13,716	11,0
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$53,510	639,268	\$692,778	29,653	23,8
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$6,051	72,294	\$78,345	3,353	2,6
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$5,881	70,259	\$76,140	3,259	2,6
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0		\$0	9	
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$9,118	108,931	\$118,049	5,053	4,0
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$289	3,459	\$3,748	160	1
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$23	274	\$297	13	
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$14,922	178,266	\$193,188	8,269	6,6
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	(\$2,055)	(24,555)	(\$26,610)	(1,139)	(9
18	670/770	Bad Debt Expense	7.72%	92.28%	100.00%	ERC	\$88	1,046	\$1,134	49	
19	675/775	Miscellaneous Expenses	7.72%	92.28%	100.00%	ERC	\$10,446	124,801	\$135,247	5,789	4,6
20	6/3///3	Miscellaneous Expenses	7.7270	5212574			\$156,472	\$1,772,472	\$1,928,944	86,711	69,7
21	144 C 1 - C All	la constant de la con									
22	Water Service Corp. All	located State Expenses									
24	403	Depreciation Expenses	33.45%	66.55%	100.00%	ERC	\$9,809	\$19,513	\$29,322	5,436	4,3
25	408	Taxes Other than Income	33.07%	66.93%	100.00%	ERC	\$7,337	\$14,852	\$22,189	4,066	3,2
26	410	Miscellaneous Non-Utility Expenses	33.46%	66.54%	100.00%	ERC	\$1,101	\$2,190	\$3,291	610	4
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	₹	
28	427	Interest Expense	33.02%	66.98%	100.00%	ERC	\$6	\$12	\$17	3	
29	601/701/603/703	Salaries	33.46%	66.54%	100.00%	ERC	\$25,658	\$51,020	\$76,679	14,219	11,4
30	604/704	Employee Benefits	33.02%	66.98%	100.00%	ERC	(\$27)	(\$55)	(\$82)	(15)	(
31	620/720	Materials and Supplies	33.03%	66.97%	100.00%	ERC	\$193	\$392	\$586	107	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
33	633/733	Contractual Services - Legal	33.03%	66.97%	100.00%	ERC	\$618	\$1,253	\$1,871	342	2
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
35	636/736	Contractual Services - Other	33.03%	66.97%	100.00%	ERC	\$2,795	\$5,667	\$8,461	1,549	1,2
	642/742	Rental of Equipment	33.03%	66.97%	100.00%	ERC	\$92	\$187	\$279	51	
	650/750	Transportation Expense	33.03%	66.97%	100.00%	ERC	\$6,823	\$13,834	\$20,657	3,781	3,0
36		Reg. Commission Exp Other	33.03%	66.97%	100.00%	ERC	\$1,121	\$2,274	\$3,395	621	5
36 37	24200000			66.95%	100.00%	ERC	\$6,638	\$13,447	\$20,085	3,679	2,9
36 37 38	667/767	Miscellaneous Expenses	33.05%				\$ 62,165	\$ 124,586	\$186,751	34,450	27,7
36 37 38 39	24200000	Miscellaneous Expenses	33.05%				5 02,103				
36 37 38 39 40	667/767	Miscellaneous Expenses	33.05%				3 02,103				
36 37 38 39 40 41	667/767 675/775		33.05%				5 02,103				
36 37 38 39 40 41 42	667/767		33.05%				3 02,103	, , , , , , ,			
36 37 38 39 40 41	667/767 675/775		33.05% 5.64%	94.36%	100.00%	Unallocated Rate Base	\$179,456	\$2,999,764	\$3,179,219	99,448	80,0 80,0

Company: Utilities, Inc. of Florida - Sanlando

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

Schedule B-12 Page 13 of 13

Preparer: Patrick Flynn

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.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
								Historical Yea	ar Ending December 31,	2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other			
Line	Acct.		Sanlando Utility	Companies/		of Allocation	Sanlando Utility	Companies/		55.42%	44.58%
No.	No.	Description	Corporation	Systems	Total	Method	Corporation	Systems	Total	Water	Sewer
1	Water Service Corp. All	acatad Eupanyar									
2	403	Depreciation Expense	7.76%	92.24%	100.00%	ERC	\$301,560	3,583,836	\$3,885,396	167,114	134,4
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$31,074	367,857	\$398,931	17,220	13,8
4	409	Gains/Losses from Disposition of Utility	7.73%	92.27%	100.00%	ERC	\$8	92	\$100	4	
5	410	Miscellaneous Non-Utility Expenses	7.72%	92.28%	100.00%	ERC	\$1,579	18,861	\$20,439	875	7
6	420	Interest During Construction	7.75%	92.25%	100.00%	ERC	(\$1,435)	(17,078)	(\$18,513)	(795)	(6
7	427	Interest Expense	-1266.71%	1366.71%	100.00%	ERC	\$27,153	(29,296)	(\$2,144)	15,047	12,1
8	601/701/603/703	Salaries	7.78%	92.22%	100.00%	ERC	\$345,478	4,096,027	\$4,441,505	191,452	154,0
9	604/704	Employee Benefits	7.78%	92.22%	100.00%	ERC	\$480,984	5,700,526	\$6,181,510	266,545	214,44
10	620/720	Materials and Supplies	7.78%	92.22%	100.00%	ERC	\$67,846	804,039	\$871,885	37,598	30,24
11	632/732	Contractual Services - Accounting	7.78%	92.22%	100.00%	ERC	\$57,245	679,016	\$736,260	31,723	25,52
		Contractual Services - Accounting	7.80%	92.20%	100.00%	ERC	(\$1,807)	(21,358)	(\$23,165)	(1,001)	(8)
12 13	633/733 636/736	Contractual Services - Other	7.77%	92.23%	100.00%	ERC	\$103,639	1,229,348	\$1,332,987	57,433	46,20
		Rent Expense	7.77%	92.23%	100.00%	ERC	\$1,840	21,830	\$23,670	1,020	8:
14	641		7.79%	92.21%	100.00%	ERC	\$439	5,194	\$5,633	243	1
15	650/750	Transportation Expenses	7.78%	92.22%	100.00%	ERC	\$173,645	2,058,703	\$2,232,348	96,228	77,4:
16 17	657 659/759	Insurance - General Liability	7.76%	92.24%	100.00%	ERC	\$38,027	452,175	\$490,202	21,073	16,9
		Other Insurance	7.78%	92.22%	100.00%	ERC	\$1,102	13,062	\$14,164	611	4
18	670/770	Bad Debt Expense	7.78%	92.22%	100.00%	ERC	\$131,182	1,555,331	\$1,686,512	72,696	58,4
19	675/775	Miscellaneous Expenses	7.76%	32.2270	100.00%	ENC	\$1,759,558	\$20,518,162	\$22,277,720	975,085	784,47
20							\$2,735,550	<b>V</b> 1000			
21											
22 23	Water Service Corp. Al	located State Expenses									
24	403	Depreciation Expenses	33.48%	66.52%			42	\$270,504	\$406,630	75,436	60,69
				00.0270	100.00%	ERC	\$136,126	32/0,304			40,2
25	408		33.17%	66.83%	100.00%	ERC ERC	\$136,126 \$90,322	\$181,942	\$272,264	50,053	40,2
25	408	Taxes Other than Income	33.17% 33.46%							50,053 610	
26	410	Taxes Other than Income Miscellaneous Non-Utility Expenses		66.83%	100.00%	ERC	\$90,322	\$181,942	\$272,264		4 (6
26 27	410 414	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property	33.46%	66.83% 66.54%	100.00% 100.00%	ERC ERC	\$90,322 \$1,101	\$181,942 \$2,190	\$272,264 \$3,291	610 (826) 59	4 (6
26 27 28	410 414 427	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense	33.46% 33.12%	66.83% 66.54% 66.88%	100.00% 100.00% 100.00%	ERC ERC ERC	\$90,322 \$1,101 (\$1,490)	\$181,942 \$2,190 (\$3,010)	\$272,264 \$3,291 (\$4,500)	610 (826)	106,0
26 27 28 29	410 414 427 601/701/603/703	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries	33.46% 33.12% 33.04%	66.83% 66.54% 66.88% 66.96%	100.00% 100.00% 100.00% 100.00%	ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106	\$181,942 \$2,190 (\$3,010) \$215	\$272,264 \$3,291 (\$4,500) \$321	610 (826) 59	49 (6) 106,00
26 27 28 29 30	410 414 427 601/701/603/703 604/704	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits	33.46% 33.12% 33.04% 33.52%	66.83% 66.54% 66.88% 66.96% 66.48%	100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803	\$181,942 \$2,190 (\$3,010) \$215 \$471,725	\$272,264 \$3,291 (\$4,500) \$321 \$709,529	610 (826) 59 131,782	49 (6) 106,00
26 27 28 29 30 31	410 414 427 601/701/603/703 604/704 620/720	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies	33.46% 33.12% 33.04% 33.52% 33.12% 33.29%	66.83% 66.54% 66.88% 66.96% 66.48%	100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751	610 (826) 59 131,782 872	49 (66 106,0. 79
26 27 28 29 30 31 32	410 414 427 601/701/603/703 604/704 620/720 631/731	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering	33.46% 33.12% 33.04% 33.52% 33.12%	66.83% 66.54% 66.88% 66.96% 66.48% 66.88%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752	610 (826) 59 131,782 872 1,430	106,0 7 1,1
26 27 28 29 30 31 32 33	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0)	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0	610 (826) 59 131,782 872 1,430	106,0 7 1,1
26 27 28 29 30 31 32 33 34	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011	610 (826) 59 131,782 872 1,430	4 (6 106,0 7 1,1
26 27 28 29 30 31 32 33 34 35	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 6335 6367736	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$00) \$1,346 (\$1)	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0	610 (826) 59 131,782 872 1,430 0 369	4 (6 106,0 7 1,1 2
26 27 28 29 30 31 32 33 34 35 36	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 635 636/736 642/742	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087	610 (826) 59 131,782 872 1,430 0 369 1	4 (6 106,0 7 1,1 2 3,5 1
26 27 28 29 30 31 32 33 34 35 36 37	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	33.46% 33.12% 33.04% 33.52% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09%	66.83% 66.54% 66.88% 66.96% 66.48% 66.88% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835	610 (826) 59 131,782 872 1,430 0 369 1 4,415	4 (6 106,0 7 1,1 2 3,5 1 40,4
26 27 28 29 30 31 32 33 34 35 36 37	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09% 32.75%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90% 66.91% 67.25%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559 \$183,519	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300	4 (6 106,0 7 1,1 2 3,5 1 40,4
26 27 28 29 30 31 32 33 34 35 36 37 38 39	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	33.46% 33.12% 33.04% 33.52% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09%	66.83% 66.54% 66.88% 66.96% 66.48% 66.88% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766 \$1,556 \$45,598	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$55 \$183,519 \$3,195	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285 \$4,752	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300 862	4 (6 106,0 7 1,1 2 3,5 1 40,4 6 20,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09% 32.75%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90% 66.91% 67.25%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766 \$1,556 \$45,598	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559 \$183,519 \$3,195 \$92,052	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285 \$4,752 \$137,650	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300 862 25,269	3,5 40,6 3,5 40,4 6
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09% 32.75%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90% 66.91% 67.25%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766 \$1,556 \$45,598 \$614,953	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559 \$183,519 \$3,195 \$92,052	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285 \$4,752 \$137,650 \$1,843,658	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300 862 25,269	4 (6 106,0 7 1,1 2 3,5 1 40,4 6 20,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09% 32.75%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90% 66.91% 67.25%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766 \$1,556 \$45,598 \$614,953	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559 \$183,519 \$3,195 \$92,052	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285 \$4,752 \$137,650 \$1,843,658	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300 862 25,269	4 (6 106,0 7 1,1 2 3,5 1 40,4 6 20,3
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	410 414 427 601/701/603/703 604/704 620/720 631/731 633/733 635 636/736 642/742 650/750 667/767	Taxes Other than Income Miscellaneous Non-Utility Expenses Gain/Loss on Sale of Utility Property Interest Expense Salaries Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	33.46% 33.12% 33.04% 33.52% 33.12% 33.29% 0.00% 33.07% 0.00% 33.07% 33.10% 33.09% 32.75%	66.83% 66.54% 66.88% 66.96% 66.48% 66.71% 0.00% 66.93% 0.00% 66.93% 66.90% 66.91% 67.25%	100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	ERC	\$90,322 \$1,101 (\$1,490) \$106 \$237,803 \$1,574 \$2,581 \$0 \$665 \$1 \$7,966 \$276 \$90,766 \$1,556 \$45,598 \$614,953	\$181,942 \$2,190 (\$3,010) \$215 \$471,725 \$3,177 \$5,171 (\$0) \$1,346 (\$1) \$16,121 \$559 \$183,519 \$3,195 \$92,052	\$272,264 \$3,291 (\$4,500) \$321 \$709,529 \$4,751 \$7,752 \$0 \$2,011 \$0 \$24,087 \$835 \$274,285 \$4,752 \$137,650 \$1,843,658	610 (826) 59 131,782 872 1,430 0 369 1 4,415 153 50,300 862 25,269	44 (66 (66 (66 (66 (66 (66 (66 (66 (66 (

# Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

ised and useful depreciation expense by primary account

Schedule: B-13

Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-1

	(1)		(2)	(3)	(4)	(5) Adjustments	(6)	(7)	(8)	(9)	(10)
ine		157	Test Year	G	Test Year -		Profe		Adjusted	Non-Used &	Non-Used &
No.			Expense	B-3 COA	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	Balance	Useful %	Amount
1	INTANGIBLE PLANT										
2	301.1 Organization			-							
3	302.1 Franchises		3,678	*					3,678		
4	339.1 Other Plant & Misc. Equipment								2		
5	SOURCE OF SUPPLY AND PUMPING PLAN	T									
6	303.2 Land & Land Rights			4000000000000							
7	304.2 Structures & Improvements		178,361	(171,033)					7,328		
8	305.2 Collect. & Impound. Reservoirs								-		
9	306.2 Lake, River & Other Intakes								400 00000000		
10	307.2 Wells & Springs		16,573	11,235					27,808		
11	308.2 Infiltration Galleries & Tunnels		3,456	5.40					3,456		
12	309.2 Supply Mains		267						267		
13	310.2 Power Generation Equipment		2,953	(1,948)					1,005		
14	311.2 Pumping Equipment		6,712			2,375			9,087		
15	339.2 Other Plant & Misc. Equipment								-		
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights										
18	304.3 Structures & Improvements		82,105	69					82,174		
19	311.3 Pumping Equipment - WTP		129,981	30,511					160,492		
20	320.3 Water Treatment Equipment		30,016	301					30,317		
21	339.3 Other Plant & Misc. Equipment		153	0					153		
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4 Land & Land Rights								19		
24	304.4 Structures & Improvements								32		
25	311.4 Electric Pumping Equipment - T&D		3,310	**			8,254		11,564		
26	330.4 Distr. Reservoirs & Standpipes		28,967	(126)					28,841		
27	331.4 Transm. & Distribution Mains		191,957	1,720			21,410	(2,867)	212,220		
28	333.4 Services		40,960	5,084					46,044		
29	334.4 Meters & Meter Installations		212,356	(122,489)					89,867		
30	335.4 Hydrants		17,328	143					17,471		
31	] - \$74.7.45.7.75.5.45.23.23.23.23.23.23.23.23.23.23.23.23.23.		500	172					672		
32	339.4 Other Plant & Misc. Equipment		(11)	*					(11	)	
33	[ - [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [										
34											
35			3,117	(6)					3,111		
36			173,062	1,871	(24,168	i e	9,058		159,823		
37			64,883	638			28,098	(19,772			
38			(T.) # (T. C.)				1992 #045000	C.8510040000000	*		
39			20,042	2,859					22,901		
40	:		4,587	(3,078)					1,509		
41	: - 경영영영영 (2011년 1011년 101		6,316	(223)					6,093		
42			5,155	3,256					8,411		
43	4 - [27] (1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18] [1.18]		(10,098)	11,560					1,462		
44			62	,					62		
45			02								
		UD TOTAL	1 216 740	(220.404)	/24.100	2 275	66,820	(22,639	) 1,009,652	N/A	N/A
46		SUB-TOTAL_	1,216,748	(229,484)	(24,168	2,375	00,820	(22,039	, 1,009,052	_ N/A	N/A
47			2000000000	12000000							
48			(201,146)	(68,811)					(269,958	9	
49		_	1.015.003	(200 205)	(24.100	2,375	66,820	(22,639	739,694	N/A	N/A
50	NET DEPRECIATION EXPENSE - WATER	-	1,015,602	(298,295)	(24,168	2,3/5	00,820	(22,639	7 7 7 3 7 5 9 4	= 14/4	- IV/A

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Historic [X] or Projected [ ] Schedule: B-14 Page 1 of 1

Preparer: Deborah Swain Recap Schedules: B-2

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

	(1)	(2)	(3)	(4)	(5) Adjustments	(6)	(7)	(8)	(9)	(10)
Line		Test Year		– Test Year –		Profor	ma	Adjusted	Non-Used &	Non-Used &
No.	Account No. and Name	Expense	B-3 COA	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)	B3 - (C)(5)	Balance	Useful %	Amount
1	INTANGIBLE PLANT									
2	351.1 Organization		-							
3	352.1 Franchises	80	- 7					80		
4	389.1 Other Plant & Misc. Equipment	*	19					5.5		
5	COLLECTION PLANT									
6	353.2 Land & Land Rights		-					2541		
7	354.2 Structures & Improvements	2,541	87		12.667			2,541		
8	355.2 Power Generation Equipment - Collection Plt	1,159	4 705		12,667	64 514	(40 306)	13,826		
9	360.2 Collection Sewers - Force	2,743	4,785			64,514	(48,386)	23,657		
10	361.2 Collection Sewers - Gravity	225,154	(25,636)			37,892		237,410		
11	362.2 Special Collecting Structures	5,799	9					5,799		
12	363.2 Services to Customers		(307)					1,015		
13	364.2 Flow Measuring Devices	1,322	(307)					1,015		
14	365.2 Flow Measuring Installations	133						133		
15	389.2 Other Plant & Misc. Equipment SYSTEM PUMPING PLANT	133						133		
16	353.3 Land & Land Rights	8	120					2		
17	: [1] (1) 하면 하면 1. [1] (1) (1) (1) (1) (1) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	137,057	(4,604)			8,042		140,495		
18 19	354.3 Structures & Improvements 355.3 Power Generation Equipment - Pumping Plt	137,037	(-1,00-1)			0,012		-10,133		
20	370.3 Receiving Wells	28				53,012		53,040		
21	371.3 Pumping Equipment	9,639	6,845			41,022		57,506		
22	389.3 Other Plant & Misc. Equipment	2,541	(1,385)			,		1,156		
23	TREATMENT AND DISPOSAL PLANT	2,512	(2,505)							
24	353.4 Land & Land Rights		-					-		
25	354.4 Structures & Improvements	138,894	10,831					149,725		
26	355.4 Power Generation Equipment - Treatment Plt		(1,955)			4,495		5,395		
27	380.4 Treatment & Disposal Equipment	79,488	20,695			140,678	(26,042)	214,819		
28	381.4 Plant Sewers	6,169			70,202	0.786	8 8 8	76,371		
29	382.4 Outfall Sewer Lines	7,279	14,311		3454548333			21,590		
30	389.4 Other Plant & Misc. Equipment	8,949	(7,984)					965		
31	RECLAIMED WATER TREATMENT PLANT	55								
32	353.5 Land & Land Rights	44	5.0					- 2		
33	354.5 Structures & Improvements	15	970					2		
34	355.5 Power Generation Equipment									
35	371.5 Pumping Equipment	(27)	810					783		
36	374.5 Reuse Distribution Reservoirs	(3,441)	3,904					463		
37	380.5 Treatment & Disposal Equipment	37						-		
38	381.5 Plant Sewers	38								
39	389.5 Other Plant & Misc. Equipment	354						354		
40	RECLAIMED WATER DISTRIBUTION PLANT		-							
41	352.6 Franchises	98						-		
42	353.6 Land & Land Rights	19	( <del>*</del> )					3		
43	354.6 Structures & Improvements	4	-					4		
44	355.6 Power Generation Equipment		-					-		
45	366.6 Reuse Services	1,343	99					1,442		
46	367.6 Reuse Meters & Meter Installations	4,584	(3,513)					1,071		
47	371.6 Pumping Equipment	265	555					265		
48	375.6 Reuse Transmission & Distribution System	262,420	(2,504)					259,916		
49	389.6 Other Plant & Miscellaneous Equipment		100 T.T.M.							
50	GENERAL PLANT									
51	353.7 Land & Land Rights	120								
52	354.7 Structures & Improvements	9,278	(9,374)					(96	)	
53	390.7 Office Furniture & Equipment	195,734	(63,520)	(19,441)	6	7,288		120,061		
54	391.7 Transportation Equipment	52,192				22,608	(15,907)	58,893		
55	392.7 Stores Equipment	% 3¥8	-							
56	393.7 Tools, Shop & Garage Equipment	41,924	(39,501)					2,423	-	
57	394.7 Laboratory Equipment	248	71					319		
58	395.7 Power Operated Equipment	313			(90)			313		
59	396.7 Communication Equipment	4,918	(2,673)					2,245		
60	397.7 Miscellaneous Equipment	17,942	(12,073)					5,869		
61	398.7 Other Tangible Plant	153								
62										
63	SUB-TOTAL	1,219,880	(112,678)	(19,441	82,869	379,551	(90,334)	1,459,847	N/A	N/A
64 65	LESS: AMORTIZATION OF CIAC	(388,838)	(53,989)					(442,828	3)	
66 67	NET DEPRECIATION EXPENSE - SEWER	831,041	(166,667)	(19,441	82,869	379,551	(90,334)	1,017,019	N/A	N/A
07	HET DEFRECIATION EXPENSE - SEWER	031,041	(100,007)	(13,441	02,003	3,3,331	(30)334		=,	

# Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Sanlando

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

Historic [X] Projected [] Interim [] Final [X]

# Florida Public Service Commission

Schedule: B-15 Page 1 of 1

Preparer: Deborah Swain

Recap Schedules: B-1, B-2

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

Line No.	(1) Description	Ass	(2) gulatory essment es (RAFs)		(3) Payroll Taxes		(4) Real Estate & Personal Property		(5) Other (Business Tax)			(6) Total
1	WATER											
2	Test Year		199,061		63,562		157,222		486			420,331
3	Adjust Current Year				200000000000000000000000000000000000000	5747						
<b>4</b> 5	Test Year Per Books	\$	199,061	\$	63,562	\$	157,222	\$	486		\$	420,331
6	Adjustments to Test Year (Explain):											
7	Adjust RAFs for test year revenues		(675)									(675)
8	Allocate ad valorem tax based on Net Plant						(3,956)					(3,956)
9	Increase in ad valorem tax per B-3						18,535					18,535
9	Payroll Tax for allocations/annualization/increase				5,059		=-3/					5,059
10	Increase in RAFs associated with annualized water		10.000									10.059
	revenues per B-3		10,059	_	F 0F0	_	14.500	_		_		29,022
11	Total Test Year Adjustments		9,384		5,059	_	14,580					29,022
12			200 445		CO C21		171 003		486			449,354
13	Adjusted Test Year		208,445		68,621		171,802		480			449,354
14	Increase in ad valorem tax per B-3		(024)									(021)
15	RAFs Assoc. with Revenue Increase	_	(831)			ć		\$			Ś	(831) (831)
16 17	Total Adjustments for requested increases	\$	(831)	\$	-	\$	-	Þ		- 3	>	(831)
18	Total Balance	\$	207,614	\$	68,621	\$	171,802	\$	486		\$	448,523
19					-							
20	WASTEWATER											
21	Test Year		178,354		51,129		278,019		391	3		507,893
22	Adjust Current Year				55105							387
23	Test Year Per Books	Ś	178,354	\$	51,129	\$	278,019	\$	391		\$	507,893
24	rest real rel books		170,00	Υ	01,110	Υ.	2.0,023					
25	Adjustments to Test Year (Explain):											
26	Adjust RAFs for test year revenues		33									33
27	Allocate ad valorem tax based on Net Plant						3,956					3,956
28	Increase in ad valorem tax per B-3						138,066					138,066
29 30	Payroll Tax for allocations/annualization/increase Increase in KAFs associated with annualized sewer				4,069							4,069
30	revenues per B-3		5,012									5,012
31 32	Total Test Year Adjustments		5,045		4,069		142,021		io <del>.</del>			151,136
33	Adjusted Test Year		183,399		55,198		420,040		391			659,029
	Increase in ad valorem tax per B-3		103,333		33,136		420,040		331			033,023
34	RAFs Assoc. with Revenue Increase		107,599		82		2		88			107,599
35			107,599	_		-				_		107,599
36 37	Total Adjustments for requested increases		107,539	201		100						107,533
38	Total Balance	\$	290,998	\$	55,198	\$	420,040	\$	391		\$	766,628

# Income Tax

# **Reconciliation of Total Income Tax Provision**

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [X]
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-1 Page 1 of 1

Preparer: Deborah Swain

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

Line	6			Total	Utility	Utility		
No.	Description	Ref.		Per Books	Adjustments	Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$	994,208	\$ (24,760)	\$ 969,448	\$ 299,977	\$ 669,472
2								
3	Deferred Income Tax Expense	C-5		773,549	(773,549)	1981		
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		2		(a)	-	
11			.00					
12	Total Income Tax Expense		\$	1,767,757	\$ (798,309)	\$ 969,448	\$ 299,977	\$ 669,472

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]
Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: C-2 Page 1 of 2

Preparer: Deborah Swain

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

Line			Total	Utility		Utility	3	Adjust	
No.			Per Books	Adjustments		Adjusted	for	Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$	594,691	\$ 224,562	\$	819,253	\$	(10,996) \$	808,257
2	Add: Income Tax Expense Per Books (Sch. B-1)		280,174	26,438	- 22	306,612		(6,634)	299,978
3									
4	Subtotal		874,865	251,000		1,125,865		(17,631)	1,108,235
5	Less: Interest Charges (Sch. C-3)		404,074	(93,015)		311,059		20 12 0	311,059
6	2000 Cent 100 C 100 8 / /								
7	Taxable Income Per Books		470,791	344,015		814,806		(17,631)	797,176
8									
9	Schedule M Adjustments:								
10	Permanent Differences (From Sch. C-4)		(59,676)	59,676		=			17.0
11	Timing Differences (From Sch. C-5)		1,048,201	(1,048,201)		5			2
12	Other Adjustments - Pretax Income Difference		74% W	-		-			
13	145	ile							
14	Total Schedule M Adjustments		988,525	(988,525)		- 5			520
15		-							
16	Taxable Income Before State Taxes		1,459,316	(644,509)		814,806		(17,631)	797,176
17	Less: State Income Tax Exemption (\$5,000)			1000		742		3.0	1920
18		10							
19	State Taxable Income		1,459,316	(644,509)		814,806		(17,631)	797,176
20	State Income Tax (5.5% of Line 19)		80,262	(35,448)		44,814		(970)	43,845
21	Limited by NOL			2		=			
22	Credits	22							
23				PE 200					
24	Current State Income Taxes		80,262	(35,448)		44,814		(970)	43,845
25		8							
26	Federal Taxable Income (Line 16 - Line 24)		1,379,054	(609,061)		769,992		(16,661)	753,332
27	Federal Income Tax Rate		0.34	0.34		0.34		0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)		468,878	(207,081)		261,797		(5,665)	256,133
29	Less: Investment Tax Credit Realized								
30	This Year (Sch. C-8)		_ 2	- 10		=			
31	250 U								
32	Current Federal Inc. Taxes (Line 28 - Line 30)		468,878	(207,081)		261,797		(5,665)	256,133
33				.,,					
34	Summary:								
35	Current State Income Taxes (Line 24)		80,262	(35,448)		44,814		(970)	43,844
36	Current Federal Income Taxes (Line 32)		468,878	(207,081)		261,797		(5,665)	256,133
37								3	
38	Total Current Income Tax Expense (To C-1)	\$	549,140	\$ (242,529)	\$	306,611	\$	(6,635) \$	299,977

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

Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Sewer

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ] Florida Public Service Commission

Schedule: C-2

Page 2 of 2

Preparer: Deborah Swain

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

Line			Total		Utility		Utility		Adjust	
No.			Per Books	Adj	ustments		Adjusted	fc	or Increase	 Sewer
1	Net Utility Operating Income (Sch. B-2)	\$	369,062	\$	10,545	\$	379,606	\$	1,424,214	\$ 1,803,820
2	Add: Income Tax Expense Per Books (Sch. B-2)	-	225,373		(415,179)		(189,806)		859,278	669,472
3		(2)								
4	Subtotal		594,435		(404,635)		189,800		2,283,492	2,473,292
5	Less: Interest Charges (Sch. C-3)		325,085		369,119		694,202			694,202
6										
7	Taxable Income Per Books		269,351		(773,753)		(504,402)		2,283,492	1,779,090
8										
9	Schedule M Adjustments:									
10	Permanent Differences (From Sch. C-4)		(94,073)		94,073		71			7.
11	Timing Differences (From Sch. C-5)		1,007,470		(1,007,470)		23			-
12	Other Adjustments - Pretax Income Difference	_			3					
13					531 20					
14	Total Schedule M Adjustments	_	913,397		(913,397)		2:		-	
15										
16	Taxable Income Before State Taxes		1,182,747		(1,687,149)		(504,402)		2,283,492	1,779,090
17	Less: State Income Tax Exemption (\$5,000)	_					¥:	.00		140
18					*********					
19	State Taxable Income	8	1,182,747		(1,687,149)		(504,402)	_	2,283,492	1,779,090
20	State Income Tax (5.5% of Line 19)		65,051		(92,793)		(27,742)		125,592	97,850
21	Limited by NOL				19		*			-
22	Credits	-								
23	2 2 5 5				(00 700)		(27.742)		425 502	07.050
24	Current State Income Taxes		65,051		(92,793)	_	(27,742)		125,592	97,850
25			4 447 606		(4 504 356)		(476.660)		2 157 000	1 691 240
26	Federal Taxable Income (Line 16 - Line 24)		1,117,696		(1,594,356) 0.34		(476,660) 0.34		2,157,900 0.34	1,681,240 0.34
27	Federal Income Tax Rate	10	0.34			_	(162,064)		733,686	 571,622
28	Federal Income Taxes (Line 26 x Line 27)		380,017		(542,081)		(102,004)		755,000	3/1,022
29	Less: Investment Tax Credit Realized						4			
30	This Year (Sch. C-8)	_	-		-	_				
31 32	Current Federal Inc. Taxes (Line 28 - Line 30)		380,017		(542,081)		(162,064)		733,686	571,622
33	Current rederal inc. Taxes (Line 28 - Line 30)		380,017		(342,081)		(102,004)	_	733,000	371,022
	C									
34 35	Summary: Current State Income Taxes (Line 24)		65,051		(92,793)		(27,742)		125,592	97,850
	Current Federal Income Taxes (Line 32)		380,017		(542,081)		(162,064)		733,686	571,622
36 37	Current receital income Taxes (Line 52)	_	360,017		(342,001)		(102,004)	_	755,000	371,022
38	Total Current Income Tax Expense (To C-1)	\$	445,068	\$	(634,874)	\$	(189,806)	\$	859,278	\$ 669,472

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

Recap Schedules: C-1

## Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X] Historic [X] Projected [ ]

35

36

Interest Adjustment (To Line 6)

Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Deborah Swain Supporting Schedules: D-1, C-8

Recap Schedules: C-2

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

Line		Total	Utility	Utility	771.00	
No.	Description	Per Books	Adjustments	Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	5,474	27,296	32,770	10,140	22,630
7				\$15000 DOORY.	14447000000	12000110000
8	Other Interest Expense - Intercompany	723,684	248,808	972,492	300,919	671,573
9			www.womenstable.			
10	AFUDC	157,759	(157,759)	(*)		
11	MONTON IS LOSS OF THE PROPERTY.					
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)			3.70		
14		*		A 00F 262	ć 211.0F0	ć co4 202
15	Total Used For Tax Calculation	\$ 886,918	\$ 118,344	\$ 1,005,262	\$ 311,059	\$ 694,203
16		201 95 65				
17	Calculation of ITC Interest Synchronization A					
18	ONLY for Option 2 companies (See Sch. C-8,	pg. 4)			*	Dales Oak
19					Total	Debt Only
20	D. L	W12000000000000000000000000000000000000	Dania.	Cost	Weighted Cost	Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost	Cost	Cost
22						
23	Long-Term Debt					
24	- V					
25	Short-Term Debt					
26	Preferred Stock					
27	C					
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					

**Book/Tax Differences - Permanent** 

Florida Public Service Commission

Schedule: C-4

Page 1 of 1

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] 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		Total Per	Utility				
No.	Description	Books	Adjustme	ents	TOTAL	Water	Sewer
1	AFUDC	(157,759)	\$	(Ca. )	\$ (157,759)	\$ (61,899)	\$ (95,861)
2	Meals & Entertainment (50%)	3,011		-	3,011	1,669	1,342
3	Fines & Penalties	 1,000			1,000	554	446
4		\$ (153,748)	\$		\$ (153,748)	\$ (59,676)	\$ (94,073)

Schedule: C-5 Page 1 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

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			Total		Utility	Utility	
No.	Description		Per Books	Α	djustments	Adjusted	Water
1	Timing Differences:						
2	Tax Depreciation and Amortization	\$	1,809,839	\$	- \$	1,809,839	\$ 1,809,839
3	<b>Book Depreciation and Amortization</b>	ş <u> </u>	1,015,602		(275,908)	739,694	739,694
4							
5	Difference		794,237		275,908	1,070,144	1,070,144
6							
7	Other Timing Differences (Itemize):						
8	Tap Fees		=			100	<u> </u>
9	Deferred Maintenance - Amort		8,096			8,096	8,096
10	Deferred Maintenance Additions		(5,100)			(5,100)	(5,100)
11	Deferred Rate Case Exp		41,082			41,082	41,082
12	Deferred Rate Case Additions		20,277			20,277	20,277
13	Organization Exp - Amort		1,474			1,474	1,474
14	Bad Debt		1,255			1,255	1,255
15	Gain on Sale / PAA amort		201,696			201,696	201,696
16	Other <sup>1</sup>		(14,816)			(14,816)	(14,816)
17		9					
18	Total Timing Differences (To C-2)		1,048,201		275,908	1,324,108	1,324,108
19		22:					
20	State Tax Rate		0.055		0.055	0.055	0.055
21	State Deferred Taxes (Line 16 x Line 18)		57,651		15,175	72,826	72,826
22	(Limited by NOL)						ğ
23	Total State Tax Deferred		57,651		15,175	72,826	72,826
24							
25	Timing Differences For Federal Deferred Taxes						
26	(Line 16 - 21)		990,550		260,733	1,251,282	1,251,282
27	Federal Tax Rate		0.34		0.34	0.34	0.34
28			3000				
29	Federal Deferred Taxes (Line 24 x Line 25)		336,787		88,649	425,436	425,436
30	Add: State Deferred Taxes (Line 21)		57,651		15,175	72,826	72,826
31	,	-			•		
32	Total Deferred Tax Expense (To C-1)	\$	394,438	\$	103,824 \$	498,262	\$ 498,262

<sup>&</sup>lt;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

Schedule: C-5 Page 2 of 2

Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

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		Total	Utility	Utility		
No.	Description	Per Books	 Adjustments	Adjusted	V	/astewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 1,480,777	\$ - \$	1,480,777	\$	1,480,777
3	<b>Book Depreciation and Amortization</b>	831,041	185,978	1,017,019		1,017,019
4						
5	Difference	649,736	(185,978)	463,758		463,758
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	8		-		9
9	Deferred Maintenance - Amort	12,539		12,539		12,539
10	Deferred Maintenance Additions	(7,899)		(7,899)		(7,899)
11	Deferred Rate Case Exp	33,047		33,047		33,047
12	Deferred Rate Case Additions	16,311		16,311		16,311
13	Organization Exp - Amort	2,283		2,283		2,283
14	Bad Debt	1,009		1,009		1,009
15	Gain on Sale / PAA amort	312,362		312,362		312,362
16	Other <sup>1</sup>	(11,918)		(11,918)		(11,918)
17						
18	Total Timing Differences (To C-2)	1,007,470	(185,978)	821,492		821,492
19	200 S					
20	State Tax Rate	0.055	0.055	0.055		0.055
21	State Deferred Taxes (Line 16x Line 18)	55,411	(10,229)	45,182		45,182
22	(Limited by NOL)			-		8
23	Total State Tax Deferred	 55,411	(10,229)	45,182		45,182
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	952,059	(175,749)	776,310		776,310
27	Federal Tax Rate	0.34	0.34	0.34		0.34
28	reación for total	A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1				
29	Federal Deferred Taxes (Line 24 x Line 25)	323,700	(59,755)	263,945		263,945
30	Add: State Deferred Taxes (Line 21)	55,411	(10,229)	45,182		45,182
31	,					
32	Total Deferred Tax Expense (To C-1)	\$ 379,111	\$ (69,984) \$	309,127	\$	309,127

<sup>&</sup>lt;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

Accumulated Deferred Income Taxes - Summary Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Schedule Year Ended: 12/31/2015 Historic [X] Projected [] Florida Public Service Commission

Net Deferred Income Taxes Federal

(1,275,151)

(1,552,582)

(2,006,532)

Total

(1,470,424)

(1,747,855)

(2,252,854)

Schedule: C-6 Page 1 of 3

Preparer: Deborah Swain

State (195,273)

(195,273)

(246,322)

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

Line		Account	No. 190.1011 / 2	011	Account	No. 190.1012 / 2	012
No.	Year	State	Federal	Total	State	Federal	Total
1	2013	75.074.000	40,334	40,334	17,566	102,612	120,178
2	2014		40,334	40,334	17,566	102,612	120,178
3	2015		40,334	40,334	17,566	102,612	120,178
4							
5							
6		Account	No. 190.1020 / 2	2020	Account	No. 190.1021 / 2	021
7	Year	State	Federal	Total	State	Federal	Total
8	2013	(13,310)	(77,746)	(91,056)	(3,382)	(19,743)	(23,125)
9	2014	(13,310)	(77,746)	(91,056)	(3,382)	(19,743)	(23,125)
10	2015	(11,076)	(65,388)	(76,464)	(1,381)	(8,672)	(10,053)
11		#WW.AWW.	(Marchanista)				
12							
13		Account	t No. 190.1024 /2	024	Account	No. 190.1026 /2	026
14	Year	State	Federal	Total	State	Federal	Total
15	2013	(44,456)	(40,888)	(85,344)	310	1,811	2,121
16	2014	(44,456)	(40,888)	(85,344)	310	1,811	2,121
17	2015	(44,232)	(39,651)	(83,884)	445	2,556	3,001
18		And the second					
19							
20							
21		Account	No. 190.1031 / 2	031	Ac	count No. 190.1	
22	Year	State	Federal	Total	State	Federal	Total
23	2013	(137,891)	(1,422,360)	(1,560,251)	(14,110)	*	(14,110
24	2014	(137,891)	(1,699,791)	(1,837,682)	(14,110)	2	(14,110
25	2015	(193,692)	(2,374,462)	(2,568,154)	(14,325)	(7,625)	(21,950
26							
27							
28		Ac	count No. 190.2				
29	Year	State	Federal	Total			
30	2013	2	140,829	140,829			
31	2014	*	140,829	140,829			
32	2015	374	343,764	344,138			
33							

Supporting Schedules: C-6 Pg 2 & 3, C-7 Recap Schedules: A-18, A-19, D-2 Accumulated Deferred Income Taxes - State Company: Utilities, Inc. of Florida - Sanlando

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

Historic [X] Projected []

Florida Public Service Commission Schedule: C-6

Page 2 of 3

Preparer: Deborah Swain

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

			Acc	count No. 190.1 D	eferred St Tax - No	OL	Account	t No. 190.2012	Deferred Tax Deb	its- Tap Fees Pos	t 2000
			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
Line		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
1	2013					140					17,566
2	2014	=				(B)	17,566				17,566
3	2015	20			374	374	17,566				17,566
4											
5											
6			Account N	lo. 190.2020 Defe	rred Tax Credits- I	Rate Case	Acc	ount No. 190.2	021 Deferred Tax	Credits- Maint F	ee
7			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
8		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
9 _	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
10	2013					(13,310)					(3,382)
11	2014	(13,310)			*	(13,310)	(3,382)				(3,382)
12	2015	(13,310)			2,234	(11,076)	(3,382)		2,001		(1,381)
13											
14			Account No.	190.2024 Deferre	d St Tax - Org		Acco		31 Deferred Tax C		tion
15			Current	Flowback	Adjust.			Current	Flowback	Adjust.	200 - N. C.
16		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
17	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
18	2013					(44,456)					(137,891)
19	2014	(44,456)				(44,456)	(137,891)	9010400000			(137,891)
20	2015	(44,456)			224	(44,232)	(137,891)	(55,801)			(193,692)
21											
22				. 190.2026 Bad De					0.2 Accum Def Inc		
23			Current	Flowback	Adjust.	Charleson.	20020000	Current	Flowback	Adjust.	±000M000
24		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
25 -	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
26	2013					310					(14,110
27	2014	310			appena.	310	(14,110)	96.50			(14,110)
28	2015	310			135	445	(14,110)	(215)			(14,325)

Accumulated Deferred Income Taxes - Federal Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 3 of 3

Preparer: Deborah Swain

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

Line		Accour	nt No. 190.1011	Deferred Tax Del	oits- Tap Fees Pre	1987	Account	No. 190.1012	Deferred Tax Deb	its- Tap Fees Post	2000
No.			Current	Flowback	Adjust.			Current	Flowback	Adjust.	
		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
1	2013				Alexandered	40,334				10. 204	102,612
2	2014	40,334				40,334	102,612				102,612
3	2015	40,334				40,334	102,612				102,612
4		200.2 * P(2)									
5											
6		Ac	count No. 190.1	1020 Deferred Tax	Credits- Rate Cas	e	Acc	ount No. 190.1	021 Deferred Tax	Credits- Maint Fe	e
7		1676	Current	Flowback	Adjust.			Current	Flowback	Adjust.	
8		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
9	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
10	2013	Dalance	Deterrar		(0.02.0)	(77,746)					(19,743
11	2014	(77,746)				(77,746)	(19,743)				(19,743
12	2015	(77,746)			12,358	(65,388)	(19,743)			11,071	(8,672
13	2013	(77,740)			12,000	(05)500)	(/			TOTAL CONT.	4542.55
14			sount No. 100	1024 Deferred Tax	Cradite Ora Eva		Acco	unt No. 190 10	31 Deferred Tay (	redits- Depreciati	on
15		Ac	Current	Flowback	Adjust.		7,000	Current	Flowback	Adjust.	
16		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending
17	Voor	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance
18 -	Year 2013	balance	Delerral	Teal	(Credit)	(40,888)	Dolance	Deterrai	Tear	(cicuit)	(1,422,360
		(40,000)				(40,888)	(1,422,360)	(277,431)			(1,699,791
19	2014	(40,888)			1,237	(39,651)	(1,699,791)	(674,671)			(2,374,462
20	2015	(40,888)			1,237	(39,631)	(1,099,791)	(0/4,0/1)			(2,374,402
21			****	100 100C B- J B				Assessmt No.	190.1 Deferred F	nd Tay NOL	
22				o. 190.1026 Bad D	RECORD OF SECTION AND SECTION AND SECTION AND SECTION ASSESSMENT OF SECTION ASSESSMENT AND SECTION ASSESSMENT OF SECTION ASSESSMENT				Flowback	Adjust.	
23		Carrier of the Section	Current	Flowback	Adjust.	was all soon	Bastastas	Current Year	To Curr.	Debit	Ending
24	2020	Beginning	Year	To Curr.	Debit	Ending	Beginning		Year	(Credit)	Balance
25 _	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Tear	(Credit)	140,829
26	2013	2010000				1,811	440.000				140,829
27	2014	1,811			27.0	1,811	140,829			202 025	
28	2015	1,811			745	2,556	140,829			202,935	343,764
29				T	8 8 9						
30				90.1 Accum Def In							
31			Current	Flowback	Adjust.	0.043424					
32		Beginning	Year	To Curr.	Debit	Ending					
33		Balance	Deferral	Year	(Credit)	Balance					
34						*					
35		5									
36		×	(7,625)	)		(7,625)					

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Page 1 of 1

Schedule: C-7

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.

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 - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

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.

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

1 A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -

2 Sanlando based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.

3

**Income Tax Returns** 

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Schedule: C-9 Page 1 of 1

Preparer: Deborah Swain

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

Line			
No.			

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

## **Miscellaneous Tax Information**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule: C-10 Page 1 of 1

**Preparer: Deborah Swain** 

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

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

## Schedule of Requested Cost of Capital 13 Month Average Balance

#### Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]

Historical [x] Projected []

Schedule D-1

Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
		Reconciled to			
		<b>Requested Rate Base</b>			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$14,523,626	43.54%	6.70%	2.92%
2	Short Term Debt	1,379,321	4.13%	2.32%	0.10%
3	Preferred Stock	÷:	0.00%	0.00%	0.00%
4	Common Equity	15,445,264	46.30%	10.40%	4.81%
5	Customer Deposits	37,114	0.11%	2.00%	0.00%
6	Tax Credits - Zero Cost	3	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	5	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	1,974,553	5.92%	0.00%	0.00%
9	Other (Explain)		0.00%	0.00%	0.00%
10					
11	Total	\$33,359,877	100.00%	2	7.83%
12				-	
13	Notes:				
14	1. The cost of equity is based on the leverage form	nula in effect pursuant to Order No.PSC-16	-0254-PAA-WS		
15					
16	2. Long term debt, short term debt, preferred sto	ck, 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** 

13 Month Average Balance

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [x]

Historical [x] Projected []

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	5050			Thirteen		Adjusted	Reconciliation A	Adjustments	Reconciled to
Line		Balance	Balance	Month	Proforma	13 Month		Pro Rata	Requested Rate Base
No.	Class of Capital	12/31/2014	12/31/2015	Average	Adjustment	Average	Pro Rata	Percentage	AYE 12/31/15
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(165,476,374)	46.33%	14,523,626
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(15,720,679)	4.40%	1,379,321
3	Preferred Stock	2000 W	28	-				n/a	12
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(175,987,736)	49.27%	15,445,264
5	Customer Deposits	39,199	36,888	37,114		37,114	12.1	n/a	37,114
6	Tax Credits - Zero Cost		2 <b>7</b> 7	-			¥	n/a	×
7	Tax Credits - Weighted Cost	2	-			-	(5)	n/a	2
8	Accumulated Deferred Income Taxes	1,888,683	2,596,993	1,942,814	31,739	1,974,553	**	n/a	1,974,553
9	Other (Explain)								
10	현 회 - 학	3	,,	V	_		V		
11	Total	371,671,882	401,568,881	390,512,927	31,739	390,544,666	(357,184,789)	100.00%	33,359,877

13 Notes:

12

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

Schedule D-3 Page 1 of 1

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Sanlando

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Rate (Contract	(11) Dollar Dividend	(12)
	Description, Coupon		Call Provision,	Principal Amount	Principal Amount	Discount or Premium	Discount or Premium	Issuing Expense	Net Proceeds	Rate	on	<b>Effective Cost</b>
Line	Description, Coupon		Special	r incipal randone	Time par various	on Principal	Associated with	Associated with			Face Value	
No.	Rate, Years of Life	Issue Date	Restriction	Sold (Face Value)	Outstanding	<b>Amount Sold</b>	Column (5)	Column (4)	(5)-(9)+(7)	on Face Value)	(11)x(5)	Rate (12)/(10)

Not applicable.

Recap Schedules: A-19, D-2

<sup>2</sup> 

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

Schedule of Short Term Debt

Florida Public Service Commission

13 Month Average

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]

Historical [x] Projected []

Schedule D-4

Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
		Total		Thirteen Month Average	Effective
Line No.	Lender	Interest Expense	Maturity Date	Amount Outstanding at 12/31/15	Cost Rate
1	Chase	\$397,063	Revolving Line of Credit	\$17,100,000	2.32%
2				G	
3	Total	\$397,063		\$17,100,000	2.32%
4					
5					

6 Note: Short term debt is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule D-5 Page 1 of 1

Preparer: John Hoy

Company: Utilities, Inc. of Florida - Sanlando

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

Historical [x] Projected []

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

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

<sup>7</sup> Note: Long term debt is actual for UIF's parent company, Utilities, Inc.

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

6

Schedule D-6

Page 1 of 1

Preparer: John Hoy

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

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

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		4-6	***	13 Month				Annual	Annual				
				Average				Amortization of	Amortization of				
						Unamortized							
					Amount	Discount or		Discount or	<b>Issuing Expense</b>		Interest Cost	Total Interest	<b>Effective Cost</b>
	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	Premium		Premium	on	Basis of Variable	(Coupon	Cost	Rate
Line			Control of			Associated with	Associated with	on Principal	Principal	Rate (i.e. Prime +	Rate x Column		(11)/((4)-(6)-
No.	Rate. Years of Life	Maturity Date	Sold (Face Value)	Outstanding	within One Year	Column (4)	Column (4)	Outstanding	Outstanding	2%)	(4))	(8)+(9)+(10)	(7))

1 Not applicable

Historical [x] Projected []

2

<sup>3</sup> Note: Variable rate long term debt is actual for UIF's parent Utilities, Inc

## Florida Public Service Commission

# **Schedule of Customer Deposits**

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Utility [X] or Parent []
Historic [X] 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.

	(1)	(2)	(3)	(4)	(5) Ending
Line	For the	Beginning	Deposits	Deposits	Balance
No.	Month Ended	Balance	Received	Refunded	(2+3-4)
1	Dec 14			\$	39,199
2	Jan 15	39,199		(590)	38,609
3	Feb 15	38,609		(930)	37,679
4	Mar 15	37,679	136		37,815
5	Apr 15	37,815		(934)	36,883
6	May 15	36,881		(1,229)	35,652
7	Jun 15	35,652		(225)	35,42
8	Jul 15	35,427	54		35,48
9	Aug 15	35,481	1,108		36,589
10	Sep 15	36,589	590		37,179
11	Oct 15	37,179	607		37,78
12	Nov 15	37,786		(494)	37,29
13	Dec 15	37,292		(404)	36,88
14					
15			Thirteen M	onth Average \$	37,11

Recap Schedules: D-2

# Rate Schedules

#### Rate Schedule - Water

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Water [ X ] or Sewer [ ]
Interim [ ] Final [x]

Schedule: E-1 Page 1 of 2

**Preparer: Jared Deason** 

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

	(1)	(2)	(3)	(4)	(5)	(6)
		Test Year	Test Year	Test Year	Present	
Line		Rates	Rates	Rates	Rates	Proposed
No	Class/Meter Size	10.13.2014	7.1.2015	9.29.2015	6.24.2016	Rates
1	Residential					
2	5/8" x 3/4"	4.56	\$4.45	\$4.47	\$4.49	\$4.47
3	3/4"	6.86	\$6.68	\$6.72	\$6.75	\$6.71
4	1"	11.42	\$11.13	\$11.19	\$11.24	\$11.18
5	1-1/2"	22.84	\$22.25	\$22.37	\$22.47	\$22.35
6	2"	37.57	\$35.60	\$35.79	\$35.95	\$35.76
7	3"	73.08	\$71.20	\$71.58	\$71.90	\$71.52
8	4"	114.19	\$111.25	\$111.85	\$112.35	\$111.75
9	6"	228.38	\$222.50	\$223.70	\$224.70	\$223.50
10	8"	411.56	\$356.00	\$357.92	\$359.52	\$357.60
11	Gallonage Charge per 1,000 Gallons					
12	Residential (0-6,000 gallons)	\$0.90	\$0.94	\$0.95	\$0.95	\$0.95
13	Residential (6,001-10,000 gallons)	\$0.98	\$1.41	\$1.42	\$1.43	\$1.42
14	Residential (10,001-15,000 gallons)	\$1.48	\$1.41	\$1.42	\$1.43	\$1.42
15	Residential (over 15,000 gallons)	\$1.96	\$2.35	\$2.36	\$2.37	\$2.30
16	, , , , ,		90			
17	General & Bulk Service					
18	5/8"	4.56	\$4.45	\$4.47	\$4.49	\$4.47
19	3/4"	6.86	\$6.68	\$6.72	\$6.75	\$6.73
20	1"	11.42	\$11.13	\$11.19	\$11.24	\$11.18
21	1-1/2"	22.84	\$22.25	\$22.37	\$22.47	\$22.35
22	2"	37.57	\$35.60	\$35.79	\$35.95	\$35.70
23	3"	73.08	\$71.20	\$71.58	\$71.90	\$71.5
24	4"	114.19	\$111.25	\$111.85	\$112.35	\$111.7
25	6"	228.38	\$222.50	\$223.70	\$224.70	\$223.50
26	8"	411.56	\$356.00	\$357.92	\$359.52	\$357.6
27	Gallonage Charge per 1,000 Gallons	\$1.44	\$1.61	\$1.62	\$1.63	\$1.6
28		1				
29	Private Fire Protection					
30	1-1/2" Private Fire Line	\$1.91	\$1.85	\$1.86	\$1.87	\$1.8
31	2" Private Fire Line	\$3.04	\$2.97	\$2.99	\$3.00	\$2.9
32	4" Private Fire Line	\$9.51	\$9.27	\$9.32	\$9.36	\$9.3
33	6" Private Fire Line	\$19.04	\$18.54	\$18.64	\$18.72	\$18.6
34	8" Private Fire Line	\$34.30	\$29.67	\$29.83	\$29.96	\$29.84

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Water [ ] or Sewer [X] Schedule: E-1 Page 2 of 2

Preparer: Jared Deason

Interim [] Final [x]
Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

	(1)	(2)	(3)	(4)	(5)	(6)
		<b>Test Year Rates</b>	<b>Test Year Rates</b>	<b>Test Year Rates</b>	<b>Present Rates</b>	
Line		Effective	Effective	Effective	Effective	Proposed
No	Class/Meter Size	10.13.2014	7.1.2015	9.29.2015	6.24.2016	Rates
1	Residential					
2	All Meter Sizes	\$12.45	\$14.98	\$15.09	\$15.19	\$24.10
3						
4	Residential (10,000 gallon Maximum)	\$1.99	\$1.87	\$1.88	\$1.89	\$3.00
5						
6	Flat Rate	\$26.35	\$21.78	\$21.94	\$22.08	\$35.03
7						
8	General & Bulk Service					
9	5/8" General & Bulk Service	\$12.45	\$14.98	\$15.09	\$15.19	\$24.10
10	3/4" General & Bulk Service	\$18.70	\$22.47	\$22.63	\$22.77	\$36.15
11	1" General & Bulk Service	\$31.15	\$37.45	\$37.72	\$37.96	\$60.25
12	1.5" General & Bulk Service	\$62.28	\$74.90	\$75.44	\$75.92	\$120.50
13	2" General & Bulk Service	\$99.67	\$119.84	\$120.77	\$121.46	\$192.80
14	3" General & Bulk Service	\$199.33	\$239.68	\$241.41	\$242.93	\$385.60
15	4" General & Bulk Service	\$311.45	\$374.50	\$377.20	\$379.58	\$602.50
16	6" General & Bulk Service	\$622.89	\$749.00	\$754.39	\$759.15	\$1,205.00
17	8" General & Bulk Service	\$1,121.97	\$1,198.40	\$1,207.03	\$1,214.65	\$1,927.29
18						
19	Gallonage Charge per 1,000 Gallons	\$2.38	\$2.24	\$2.26	\$2.27	\$3.60
20						
21	Flat Rate	\$26.35	\$25.87	\$26.06	\$26.22	\$41.60
22						
23	Residential Reuse					
24	Residential Reuse - All meter sizes	\$4.50	\$4.64	\$4.67	\$4.70	\$7.46
25	Residential Reuse - Gallonage	\$0.45	\$0.47	\$0.47	\$0.47	\$0.75

Schedule E-2

Page 1 of 4

Preparer: Jared Deason

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]

Water [x] Sewer []
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue

Line	ition must be made for each period. (1)	(2) Bills 1.1.2015 to	(3) Total Billable Gallons (In 000's) 1.1.2015 to	(4) Test Year Rates Effective	(5) Test Year Revenue 1.1.2015 to	(6) Total Bills 7.1.2015 -	(7) Total Billable Gallons (in 000's) 7.1.2015 -	(8) Test Year Rates Effective	(9) Test Year Revenue 7.1.2015 -	(10) Total Bills 9.29.2015 -	(11) Total Billable Gallons (In 000's) 9.29.2015 -	(12) Test Year Rates Effective 9.29.2015	(13) Test Year Revenue 9.29.2015 -
No.	Class/Meter Size	6.30.2015	6.30.2015	10.13.2014	6.30.2015	9.28.2015	9.28.2015	7.1.2015	9.28.2015	12.31.2015	12.31.2015	9.29.2015	12.31.2015
1	Residential - Base Charge												
2	5/8" Residential	36,664		\$4.56	\$167,188	18,387		\$4.45	\$81,822	18,389		\$4.47	\$82,199
3	1" Residential	20,240		\$11.42	\$231,141	10,150		\$11.13	\$112,970	10,152		\$11.19	\$113,601
4	1.5" Residential	95		\$22.84	\$2,170	48		\$22.25	\$1,068	48		\$22.37	\$1,074
5	Total Residential Base Charge	56,999			\$400,498	28,585			\$195,860	28,589		70	\$196,873
6	Consumption Charge (per 1,000 Gallons)												
7	5/8" Res (0-6,000 gallons)		281,842	\$0.90	\$253,658		147,062	\$0.94	\$138,238		144,016	\$0.95	\$136,815
8	5/8" Res (6,001-10,000 gallons)		123,687	\$0.98	\$121,214				\$0				
9	5/8" Res (10,001-15,000 gallons)		115,970	\$1.48	\$171,636				\$0				
10	Residential (6,001-15,000 gallons)		CONCUENCE				125,051	\$1.41	\$176,321		122,460	\$1.42	\$173,894
11	5/8" Res (over 15,000 gallons)		354,759	\$1.96	\$695,327		185,109	\$2.35	\$435,006		181,275	\$2.36	\$427,808
12	Total Residential Consumption		876,259		\$1,241,835		457,221	//	\$749,566	- 33	447,751		\$738,517
13	Total Residential Service	56,999	876,259		\$1,642,333	28,585	457,221		\$945,425	28,589	447,751		\$935,390
14	Average Residential Bill				\$28.81			17	\$33.07				\$32.72
15	General & Bulk Service - Base Charge			3				1					
16	5/8" General Service	1,034		\$4.56	\$4,715	514		\$4.45	\$2,287	516		\$4.47	\$2,307
17	1" General Service	1,318		\$11.42	\$15,052	655		\$11.13	\$7,290	659		\$11.19	\$7,374
18	1.5" General Service	786		\$22.84	\$17,952	390		\$22.25	\$8,678	393		\$22.37	\$8,791
19	2" General Service	765		\$37.57	\$28,741	380		\$35.60	\$13,528	382		\$35.79	\$13,672
20	3" General Service	112		\$73.08	\$8,185	56		\$71.20	\$3,987	56		\$71.58	\$4,008
21	4"General Service	36		\$114.19	\$4,111	18		\$111.25	\$2,003	18		\$111.85	\$2,013
22	6" General Service	17		\$228.38	\$3,882	9		\$222.50	\$2,003	9		\$223.70	\$2,013
23	8" General Service	24		\$411.56	\$9,877	12		\$356.00	\$4,272	12	le:	\$357.92	\$4,295
24	Total General Service Base Facility	4,092		W	\$92,516	2,034			\$44,047	2,045			\$44,474
25	Consumption Charge (per 1,000 Gallons)			25			•				28		
26	Total General Service Consumption		219,143	\$1.44	\$315,566		109,572	\$1.61	\$176,410		109,572	\$1.62	\$177,506
27	Total General Service	4,092	219,143		\$408,082	2,034	109,572		\$220,457	2,045	109,572		\$221,980
28	Average General Service Bill				\$99.73				\$108.39				\$108.55
29	Private Fire Protection			)()						S			
30	1.5" Private Fire Line			\$1.91	\$0			\$1.85	\$0	24		\$1.86	\$45
31	2" Private Fire Line			\$3.04	\$0			\$2.97	\$0	156		\$2.99	\$466
32	4" Private Fire Line			\$9.51	\$0			\$9.27	\$0	276		\$9.32	\$2,572
33	6" Private Fire Line			\$19.04	\$0			\$18.54	\$0	360		\$18.64	\$6,710
34	8" Private Fire Line			\$34.30	\$0			\$29.67	\$0	60		\$29.83	\$1,790
35		0			\$0	0	L		\$0	876			\$11,584
36	,												
37	Other Miscellaneous Revenues				\$13,606				\$6,803				\$6,803
38	Adjustments to Misc Revenues per B-3				8: 17								
39	Adjusted Test Year/ Annualized / Proposed				\$2,064,021	6) 			\$1,172,686				\$1,175,757
40	######################################					8							
41	Total Per Books				2,120,708				1,121,956				1,162,016
43	Adjustment to remove accrued revenu	es per B-3. B-4			(55,704)				30,663				(6,696
42	Adjustment to allocated miscellaneous		3-3		147744736								
	Other adjustment to miscellaneous rev		50-54										
40	Street adjustification to impost difference in					60				•			\$ 1,155,320
44	Total Adjusted Books				\$ 2,065,004				\$ 1,152,619	57			\$ 1,155,520
44 45 46	Total Adjusted Books Difference				\$ 2,065,004 (\$983)	155 153			\$ 1,152,619	Į.			\$20,437

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]

Water [x] Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues

	(1)	(2) Total Bills	(3) Total Billable Gallons (In 000's)	(4) Test Year Revenue	(5) Present Rates Effective	(6) Annualized Revenues	(7) Proposed Rates	(8) Revenues at Proposed Rates
Line	Class/Meter Size	Jan-Dec 2015	76336455.		6.24.2016			
No.	Residential - Base Charge	7811-DEC 2013	Jan-Dec 2013	7411 500 2023	3.2.1.2020			
2	5/8" Residential	73,440		\$331,209	\$4.49	\$329,746	\$4.47	\$328,277
3	1" Residential	40,542		\$457,711	\$11.24	\$455,692	\$11.18	\$453,057
4	1.5" Residential	191		\$4,312	\$22.47	\$4,292	\$22.35	\$4,269
5	Total Residential Base Charge	114,173		\$793,232		\$789,729	75	\$785,603
6	Consumption Charge (per 1,000 Gallons)				8			
7	5/8" Res (0-6,000 gallons)		572,920	\$528,711	\$0.95	\$544,274	\$0.95	\$544,274
8	5/8" Res (6,001-10,000 gallons)		123,687	\$121,214	\$1.43	\$176,873	\$1.42	\$175,636
9	5/8" Res (10,001-15,000 gallons)		115,970	\$171,636	\$1.43	\$165,838	\$1.42	\$164,678
10	Residential (6,001-15,000 gallons)		247,511	\$350,215	\$1.43	\$353,941	\$1.42	\$351,466
11	5/8" Res (over 15,000 gallons)		721,142	\$1,558,141	\$2.37	\$1,709,107	\$2.36	\$1,701,895
12	Total Residential Consumption	3.5	1,781,231	\$2,729,917	- 33	\$2,950,032		\$2,937,949
13	Total Residential Service	114,173	1,781,231	\$3,523,149		\$3,739,762		\$3,723,552
14	Average Residential Bill			\$30.86	7 71	\$32.76		\$32.61
15	General & Bulk Service - Base Charge				le (d			
16	5/8" General Service	2,064		\$9,309	\$4.49	\$9,267	\$4.47	\$9,226
17	1" General Service	2,632		\$29,716	\$11.24	\$29,584	\$11.18	\$29,413
18	1.5" General Service	1,569		\$35,421	\$22.47	\$35,255	\$22.35	\$35,067
19	2" General Service	1,527		\$55,941	\$35.95	\$54,896	\$35.76	\$54,606
20	3" General Service	224		\$16,181	\$71.90	\$16,106	\$71.52	\$16,020
21	4"General Service	72		\$8,127	\$112.35	\$8,089	\$111.75	\$8,046
22	6" General Service	35		\$7,898	\$224.70	\$7,865	\$223.50	\$7,823
23	8" General Service	48		\$18,444	\$359.52	\$17,257	\$357.60	\$17,165
24	Total General Service Base Facility	8,171		\$181,037		\$178,318		\$177,365
25	Consumption Charge (per 1,000 Gallons)					NACCO AND THE REST		
26	Total General Service Consumption		438,286	\$669,482	\$1.63	\$714,406	\$1.62	\$710,023
27	Total General Service	8,171	438,286	\$850,519		\$892,725		\$887,388
28	Average General Service Bill			\$104.09		\$109.26		\$108.60
29	Private Fire Protection							
30	1.5" Private Fire Line	24		\$45	\$1.87	\$45	\$1.86	\$45
31	2" Private Fire Line	156		\$466	\$3.00	\$468	\$2.99	\$466
32	4" Private Fire Line	276		\$2,572	\$9.36	\$2,583	\$9.32	\$2,572
33	6" Private Fire Line	360		\$6,710	\$18.72	\$6,739	\$18.65	\$6,714
34	8" Private Fire Line	60		\$1,790	\$29.96	\$1,798	\$29.84	\$1,790
35		876		\$11,584		\$11,633		\$11,588
36				40 CC		ASSAUTE TOURS		104 State (100 State (
37	Other Miscellaneous Revenues			\$27,213		\$27,213		\$27,213
38				(39,218)	6	(39,218)		(39,218)
39	Adjusted Test Year/ Annualized / Propose	d Revenues		\$4,373,246		\$4,632,114		\$4,610,522
40	1							
4:				4,408,574				
43	Adjustment to remove accrued reven	ues per B-3, B-4		(31,737)		Total Requ	uired Revenues	\$ 4,613,652
42	Adjustment to allocated miscellaneou	is revenues per E	3-3	(7,481)				
4	Other adjustment to miscellaneous re	venues per B-3		(709)	la constant de la con			
45	Total Adjusted Books			\$ 4,368,646	3	223.00	Difference	
4	Difference			\$4,599	: E	Percent	tage Difference	-0.66%
	Percentage			0.11%	8			

Florida Public Service Commission

Preparer: John : Jared Deason

Schedule E-2

Page 2 of 4

Page 3 of 4

Preparer: Jared Deason

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

Interim [] Final [x] Water [] Sewer [x]

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

calculation	-	ha	mada	for	aach	nariod	
calculation	must	De	made	TOI	eacn	periou.	

careu	lation must be made for each period. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line Line No.	<b>\</b>	Bills 1.1.2015 to 6.30.2015	Total Billable Gallons (in 000's) 1.1.2015 to 6.30.2015	Test Year Rates Effective 10.13.2014	Test Year  Revenue 1.1.2015 to 6.30.2015	Total Bills 7.1.2015 - 9.28.2015	Total Billable Gallons (in 000's) 7.1.2015 - 9.28.2015	Test Year Rates Effective 7.1.2015	Test Year Revenue 7.1.2015 - 9.28.2015	Total Bills 9.29.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.29.2015 - 12.31.2015	Test Year Rates Effective 9.29.2015	Test Year Revenue 9.29.2015 - 12.31.2015
1	Residential - Base Charge			W 107-177-23-				****	4250.254	23,916		\$15.09	\$360,885
2	All Meter Sizes	47,831		\$12.45	\$595,496	23,916		\$14.98	\$358,254	1,824		\$21.94	\$40,019
3	Residential Flat Rate	3,648	0	\$26.35	\$96,125	1,824	-	\$21.78	\$39,727 \$397,981	25,740		\$21.94	\$400,903
4	Total Residential Service BFC	51,479	e e		\$691,621	25,740			\$397,981	23,740	-		\$400,303
5	Consumption Charge (per 1,000 Gallons)		11	20700	02-200200-2009			44.07	6240 445		170,667	\$1.88	\$320,854
6	Total Residential Service Billable Cons.		341,344	\$1.99	\$679,275		170,666	\$1.87	\$319,145			\$1.00	
7	Total Residential Service	51,479	341,344		\$1,370,895	25,740	170,666		\$717,126	25,740	170,667		\$721,757
8	Average Residential Bill				\$26.63	5			\$27.86				\$28.04
9	to tax taxini in the first tax and an analysis												
10	General Service - Base Charge											TOWNS PROCESS	9000000
11	5/8" General Service	625		\$12.45	\$7,781	313		\$14.98	\$4,681	313		\$15.09	\$4,716
12	1" General Service	378		\$31.15	\$11,759	189		\$37.45	\$7,069	189		\$37.72	\$7,120
13	1.5" General Service	582		\$62.28	\$36,216	291		\$74.90	\$21,777	291		\$75.44	\$21,934
14	2" General Service	607		\$99.67	\$60,500	304		\$119.84	\$36,371	304		\$120.77	\$36,654
15	3" General Service	106		\$199.33	\$21,129	53		\$239.68	\$12,703	53		\$241.41	\$12,795
16	4" General Service	36		\$311.45	\$11,212	18		\$374.50	\$6,741	18		\$377.20	\$6,790
17	6" General Service	12		\$622.89	\$7,163	6		\$749.00	\$4,307	6		\$754.39	\$4,338
18	8" General Service	6		\$1,121.97	\$6,732	3		\$1,198.40	\$3,595	3		\$1,207.03	\$3,621
19	General Service Flat Rate	3,186		\$26.35	\$83,951	1,593		\$25.87	\$41,211	1,593		\$26.06	\$41,514
20	Total General Service Base Facility Charges	5,537	=- 		\$246,443	2,768			\$138,455	2,768	8° ■:		\$139,480
21	Consumption Charge (per 1,000 Gallons)		-										
22	General Service Consumption		127,717	\$2.38	\$303,966		63,859	\$2.24	\$143,043		63,859	\$2.26	\$144,320
23	Total General Service	5,537	127,717	200000000000000000000000000000000000000	\$550,410	2,768	63,859		\$281,498	2,768	63,859		\$283,800
24	Average General Service Bill			•	\$99.41			10 F	\$101.69				\$102.52
25	o									-			
26													
27	All Meters Base Charge	614		\$4.50	\$2,763	306		\$4.64	\$1,420	307		\$4.67	\$1,434
28			13,169	\$0.45	\$5,926	5000	6,585	\$0.47	\$3,095		6,585	\$0.47	\$3,095
29		614	13,169		\$8,689	306	6,585		\$4,515	307	6,585		\$4,529
30	4. UNIVERSITY CONTROL OF THE PROPERTY OF THE P				\$14.15				\$14.75	-			\$14.75
31						,				•			
32					\$5,881				\$2,941				\$2,941
33					4-1000 B								
34					\$1,935,875	•			\$1,006,080				\$1,013,027
										-			
35					1,928,087				1,026,033				1,013,929
36		D 2			2,525,567								
37	•				(9,501)				(23,541)	Y.			971
38	7				(5,301)				(25,542)				
39	91	<b>)</b>			\$ 1,918,586	•			\$ 1,002,492	<del>-</del> 10			\$ 1,014,900
40					\$17,289	-			\$3,588	-			(\$1,873)
41	Difference					•			0.36%	<del>-</del>			-0.18%
42	Percentage				0.90%				0.367	2			0.107

Page 4 of 4

Preparer: Jared Deason

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [x]

Water[] Sewer[x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked

	ues. If a rate change occurred during the test year, a rev (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Total Billable		Present			
			Gallons (in	Test Year	Rates	Annualized	Proposed	Proposed
Line		<b>Total Bills</b>	000's)	Revenue	Effective	Revenues	Rates	Rates
Line								
No.	Class/Meter Size	Jan-Dec 2015	Jan-Dec 2015	Jan-Dec 2015	6.24.2016			
1	Residential - Base Charge			I SANCO CONTRACTOR OF THE SANCO		************		
2	All Meter Sizes	95,662		\$1,314,635	\$15.19	\$1,453,106	\$24.10	\$2,305,454
3	Residential Flat Rate	7,296		\$175,870	\$22.08	\$161,096	\$35.03	\$255,579
4	Total Residential Service BFC	102,958		\$1,490,505	8	\$1,614,201		\$2,561,033
5	Consumption Charge (per 1,000 Gallons)				2000000			
6	Total Residential Service Billable Cons.		682,677	\$1,319,274	\$1.89	\$1,290,260	\$3.00	\$2,048,031
7	Total Residential Service	102,958	682,677	\$2,809,779		\$2,904,461		\$4,609,064
8	Average Residential Bill			\$27.29		\$28.21	5 15 5 15	\$44.77
9								
10	General Service - Base Charge							
11	5/8" General Service	1,250		\$17,178	\$15.19	\$18,988	\$24.10	\$30,125
12	1" General Service	755		\$25,947	\$37.96	\$28,660	\$60.25	\$45,489
13	1.5" General Service	1,163		\$79,927	\$75.92	\$88,295	\$120.50	\$140,142
14	2" General Service	1,214		\$133,525	\$121.46	\$147,452	\$192.80	\$234,059
15	3" General Service	212		\$46,627	\$242.93	\$51,501	\$385.60	\$81,747
16	4" General Service	72		\$24,743	\$379.58	\$27,330	\$602.50	\$43,380
17	6" General Service	23		\$15,808	\$759.15	\$17,460	\$1,205.00	\$27,715
18	8" General Service	12		\$13,948	\$1,214.65	\$14,576	\$1,927.29	\$23,127
19	General Service Flat Rate	6,372		\$166,676	\$26.22	\$167,074	\$41.60	\$265,075
20	Total General Service Base Facility Charges	11,073	Ī.	\$524,379		\$561,336		\$890,859
21	Consumption Charge (per 1,000 Gallons)		•					100011770000000000000000000000000000000
22	General Service Consumption		255,434	\$591,330	\$2.27	\$579,835	\$3.60	\$919,562
23	Total General Service	11,073	255,434	\$1,115,708		\$1,141,171		\$1,810,422
24	Average General Service Bill			\$100.76		\$103.06		\$163.50
25								
26	Residential Reuse							
27	All Meters Base Charge	1,227		\$5,617	\$4.70	\$5,767	\$7.46	\$9,153
28	Consumption for all meter sizes	(m*,men)	26,339	\$12,116	\$0.47	\$12,379	\$0.75	\$19,754
29	Total Residential Reuse Service	1,227	26,339	\$17,732		\$18,146		\$28,908
30	Average Residential Reuse Service Bill			\$14.45		\$14.79		\$23.56
	merage nesidential nease service sin							
31	Other Missellaneous Peveruss			\$11,763		\$11,763		\$11,763
32	Other Miscellaneous Revenues			Y11,700		+/		::070\$000
33 34	Adjusted Test Year/ Annualized / Proposed Revenues			\$3,954,983		\$4,075,541		\$6,460,156
	Aujusteu Test Teat/ Allifudilizeu / FToposeu Nevellues			+5,55 1,555				
35	Tatal Par Backs			3,964,155				
36	Total Per Books	× D 2		7,481				
37	Adjustment to allocated miscellaneous revenues pe			(32,071)		Total Reg	uired Revenues	\$ 646663
38	Adjustment to remove accrued revenues per B-3, B			(32,071)		Total Neg	un cu nevenues	y 0,400,00
39	Other adjustment to miscellaneous revenues per B	-5		\$ 3,996,226	20		Difference	\$ (18,23
40	Total Adjusted Books			\$ 3,996,226	936	Parcan	tage Difference	
41	Difference				6	reicen	age Difference	-0.20
42	Percentage			-1.03%				

Customer Monthly Billing Schedule Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Water [x] or Sewer [x]

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

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

			1944	- CONTROL - CONT			270
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		Multi-	General	Private Fire		57000
No.	Year	Residential	Residential	Service	Protection	Other	Total
1	January	9,490	(a)	686	73		10,24
2	February	9,487		728	73		10,28
3	March	9,458	(#S	676	73		10,20
4	April	9,532	(*)	681	73		10,28
5	May	9,498	229	679	73		10,25
6	June	9,535	127	642	73		10,25
7	July	9,559	1(5)	710	73		10,34
8	August	9,517	950	668	73		10,25
9	September	9,509	(#)	655	73		10,23
10	October	9,517	-	699	73		10,28
11	November	9,409	120	634	73		10,11
12	December	9,662		713	73		10,44
13		25 100		7			
14	Total	114,173		8,171	876	*	123,22
15		100					
16	WASTEWATER						
17	(1)	(2)	(3)	(4)	(5)	(6)	(7)
18	Month/	Residential	Flat - Rate	General Service	Flat Rate -	Other	
	Month/ Year	Residential	Flat - Rate Residentail		Flat Rate - General Service	Other Reuse	Total
19		Residential 7,963				Reuse 100	9,59
19 20	Year		Residentail	General Service	General Service	Reuse	9,59 9,62
19 20	Year January	7,963	Residentail 608	General Service	General Service 531	100 100 103	9,59 9,62 9,57
19 20 21 22	January February	7,963 7,951	Residentail 608 608	General Service  393 435	General Service 531 531	100 100	9,59 9,62 9,57
19 20 21 22 23	January February March	7,963 7,951 7,945	Residentail 608 608 608	393 435 390	531 531 531	100 100 103	9,59 9,62 9,52 9,58
19 20 21 22 23 24	January February March April	7,963 7,951 7,945 7,962	Residentail 608 608 608 608 608	393 435 390 386	531 531 531 531 531	100 100 103 101	9,59 9,62 9,57 9,58 9,58
19 20 21	January February March April May	7,963 7,951 7,945 7,962 7,959	Residentail  608 608 608 608 608 608	393 435 390 386 386	531 531 531 531 531 531	Reuse 100 100 103 101 101	9,55 9,62 9,55 9,58 9,58
19 20 21 22 23 24 25 26	Year January February March April May June	7,963 7,951 7,945 7,962 7,959 7,995	Residentail 608 608 608 608 608 608 608 608	393 435 390 386 386 360	531 531 531 531 531 531 531	Reuse 100 100 100 103 101 101 103	9,59 9,62 9,57 9,58 9,58 9,59
19 20 21 22 23 24 25 26 27	Year  January February March April May June July August	7,963 7,951 7,945 7,962 7,959 7,995 7,996	Residentail 608 608 608 608 608 608 608 608 608	393 435 390 386 386 360 424	531 531 531 531 531 531 531 531	Reuse  100 100 103 101 101 103 103	9,55 9,62 9,57 9,58 9,58 9,66 9,66
19 20 21 22 23 24 25 26	Year  January February  March April  May June July	7,963 7,951 7,945 7,962 7,959 7,995 7,996 7,976	Residentail 608 608 608 608 608 608 608 608 608 608	393 435 390 386 386 360 424 388	531 531 531 531 531 531 531 531 531	Reuse  100 100 103 101 101 103 103 103	9,55 9,62 9,53 9,58 9,58 9,59 9,66 9,66
19 20 21 22 23 24 25 26 27 28 29	Year  January February March April May June July August September	7,963 7,951 7,945 7,962 7,959 7,995 7,996 7,976 7,968	Residentail 608 608 608 608 608 608 608 608 608 608	393 435 390 386 386 360 424 388 373	531 531 531 531 531 531 531 531 531 531	Reuse  100 100 103 101 101 103 103 103 103 10	9,55 9,67 9,57 9,58 9,58 9,58 9,66 9,66
19 20 21 22 23 24 25 26 27 28 29 30	January February March April May June July August September October	7,963 7,951 7,945 7,962 7,959 7,995 7,996 7,976 7,968 7,975	Residentail  608 608 608 608 608 608 608 608 608 60	393 435 390 386 386 360 424 388 373 402	531 531 531 531 531 531 531 531 531 531	Reuse  100 100 103 101 101 103 103 103 103 10	9,55 9,62 9,53 9,54 9,55 9,66 9,66 9,61 9,61
19 20 21 22 23 24 25 26 27 28 29	Year  January February March April May June July August September October November	7,963 7,951 7,945 7,962 7,959 7,995 7,996 7,976 7,968 7,975 7,900	Residentail  608 608 608 608 608 608 608 608 608 60	393 435 390 386 386 360 424 388 373 402	531 531 531 531 531 531 531 531 531 531	Reuse  100 100 103 101 101 103 103 103 103 10	9,59

#### **Miscellaneous Service Charges**

Company: Utilities, Inc. of Florida - Sanlando

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

Historical [x] Projected []
Water [x] Sewer []

Schedule E-4 Page 1 of 2

Preparer: Jared Deason

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

Line	(1)	(2) Present			(3) Proposed				
No.	Type Charge	Bı	ıs. Hrs.	Af	ter Hrs.	В	ıs. Hrs.	Af	ter 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	\$	21.00	\$	42.00	\$	36.71	\$	45.03
4	Premises Visit Fee (in lieu of disconnection)	\$	21.00	\$	42.00	\$	36.71	\$	45.03
5	Premises Visit Fee		N/A		N/A	\$	36.71	\$	45.03
6	Late Payment Charge		N/A		N/A	\$	8.84		N/A
7	NSF		: <b>*</b> :		N/A		*		N/A

<sup>8 \*</sup>Pursuant to Florida Statute 68.065

#### **Miscellaneous Service Charges**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]
Historical [x] Projected []
Water [] Sewer [x]

Schedule E-4 Page 2 of 2

Preparer: Jared Deason

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

Line	(1)	(2) Present				(3) Proposed				
No.	Type Charge	Ві	ıs. Hrs.	Af	ter Hrs.	В	ıs. Hrs.	Af	ter 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	Actu	ial Cost	Acti	ual Cost	Act	ual Cost	Act	tual Cost	
4	Premises Visit Fee (in lieu of disconnection)	\$	21.00	\$	42.00	\$	36.71	\$	45.03	
5	Premises Visit Fee		N/A		N/A	\$	36.71	\$	45.03	
6	Late Payment Charge		N/A		N/A	\$	8.84		N/A	
7	NSF		: <b>*</b> :		N/A		*		N/A	

<sup>8 \*</sup>Pursuant to Florida Statute 68.065

## **Miscellaneous Service Charge Revenues**

Florida Public Service Commission

Schedule E-5

Page 1 of 2

**Preparer: Jared Deason** 

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x]
Historical [x] Projected []
Water [X] 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 nnection		(2) Normal Connect		(3) olation connect	(4) Premises Visit	(5) Other harges	10	(6) Total	
1	\$	14,133	\$	14,721	\$	<u> </u>		\$ 5,840	\$		34,694
2					-		*				
3	Other Ch	arges as follow	vs:								
4	Connec	ction Meter Fe	ee					\$ 914			
5	NSF Ch	eck Charge						\$ 1,635			
6	Tampe	ring Fee						\$ 929			
7	Plan Re	eview Fees						\$ 900			
8	Inspect	tion Fee						\$ 450			
9		or collecting lo	cal taxes	s				\$ 1,941			
10	Total	Other Charges	õ					\$ 5,840			
11											
12	Allocat	ion to Sewer I	Based or	n ERCs, See B-4	1						
13	5270 SSSV	Connection			_	(158)					
14	Norma	I Connection				6,551					
15	Conne	ction Meter Fe	ee			359					
16	NSF					729					
17	Total A	Mocation on B	-3 (A) (1	L)	***************************************	7,481					

## **Miscellaneous Service Charge Revenues**

Florida Public Service Commission

Schedule E-5

Page 2 of 2

**Preparer: Jared Deason** 

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [ ] Final [x] Historical [x] Projected [] Water[] Sewer[X]

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

applicable.

Line Number		(1) Initial nnection	No	rmal nnect		(3) olation connect	(4) Premises Visit	Ot	5) her arges	7	(6) Total
1	\$	11,655	\$	21	\$	4		\$	87	\$	11,763
2					VI.						
3	Other Ch	arges as follow	vs:								
4	Connec	ction Meter Fe	ee					\$	87		
5	NSF Ch	eck Charge									
6	Tampe	ring Fee									
7	Cut-Of	f Charge									
8	Total C	ther Charges						\$	87		
9											
10											
11											
12	Allocat	ion From Wat	er Based o	n ERCs, See	B-4						
13	Initial (	Connection				(158)					
14	Norma	l Connection				6,551					
15	Conne	ction Meter Fe	ee			359					
16	NSF					729					
17	Total A	dlocation on B	-3 (A) (1)		0	7,481					

## **Public Fire Hydrants Schedule**

# Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS Test Year Ended: 12/31/2015 Schedule E-6 Page 1 of 1

**Preparer: Jared Deason** 

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not

required for a sewer only rate application.

	(1)	(2)	(3)	(4)
Line				
No.	Size	Make	Туре	Quantity
1	4.50	American Darling	B84B	
2	4.50	Clow	Medallion	
3	4.50	Dresser	300	2
4	4.50	Kennedy	K-10	
5	4.50	Mueller	584N	
6	4.50	Waterous Pacer	WB-67	
7	5.00	Waterous Pacer	WB-67	1
8	5.25	American Darling	B84B	3
9	5.25	Clow	2500	
10	5.25	Clow	Medallion	
11	5.25	Dresser	300	
12	5.25	Dresser	K10	1
13	5.25	Kennedy	200CWP	
14	5.25	Kennedy	Guardian	
15	5.25	Kennedy	K-810	
16	5.25	Kennedy	K81A	
17	5.25	Mueller	Centurion	9
18	5.25	Mueller	Super Centurian	
19	5.25	Waterous	Pacer	
20	5.25	Waterous Pacer	W-67	
21	5.25	Waterous Pacer	WB-67	55
22				77

#### **Private Fire Protection Service**

#### Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

Interim [] Final [x] Historical [x] Projected [] Schedule E-7 Page 1 of 1

**Preparer: Jared Deason** 

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

	(1)	(2)	(3)
Line No.	Size	Туре	Quantity

1 Utilities Inc., of Florida - Sanlando does not have any private fire hydrants, therefore this schedule is not

2 applicable.

## **Contracts and Agreements Schedule**

Florida Public Service Commission

Schedule E-8

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Page 1 of 1 **Preparer: Jared Deason** Test Year Ended: 12/31/2015

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs.

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

	(1)	(2)
Line No.	Туре	Description
	-/	
1	Utilities Inc., of Florida - Sanlando does not have	e any outstanding contracts or agreements having rates or conditions

different from those on the approved tariffs; therefore this schedule is not applicable. 2

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: E-9 Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (I.e.

contract, tax).

	(1)	(2)	(3)	(4)	(5)
Line	Type Tax	To Whom		<b>How Collected</b>	Туре
No.	or Fee	Paid	Amount	From Customers	Agreement

<sup>1</sup> Utilities Inc., of Florida - Sanlando does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this

<sup>2</sup> schedule is not applicable.

**Service Availability Charges Schedule** 

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []
Water [X] Sewer [X]

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.

(1)	(2)	(3)	(4)	(5)
		ater		ewer
Line	Present	Proposed	Present	Proposed
No. Type Charge	Charges	Charges	Charges	Charges

<sup>1</sup> Utilities Inc., of Florida - Sanlando is not proposing a change to its present service availability charges; therefore this schedule

<sup>2</sup> is not applicable.

#### **Guaranteed Revenues Received**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: E-11 Page 1 of 1

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

**Preparer: Jared Deason** 

Water [X] or Sewer [X] Historic [X] or Projected [ ]

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

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

1 Utilities Inc., of Florida - Sanlando does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

2

Class A Utility Cost of Service Study

Company: Utilities, Inc. of Florida - Sanlando

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

Water [X] or Sewer [X]

Florida Public Service Commission

Schedule: E-12 Page 1 of 1

**Preparer: Jared Deason** 

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

## Line No

1 Utilities Inc., of Florida - Sanlando does not have any industrial customers whose utilization exceeds an average of 350,000

2 GPD; therefore this schedule is not applicable

#### **Projected Test Year Revenue Calculation**

Company: Utilities, Inc. of Florida - Sanlando

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

Water [X] or Sewer [X]

Florida Public Service Commission

Schedule: E-13 Page 1 of 1

Preparer: Jared Deason

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	36776				<b>Test Year</b>		Project. TY				
Line		Historical	Proj.	Proj. Test	Consumption	Proj.	Consumption	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	(000)	Factor	(000)	Rates	TY Revenue	Rates	Requirement

<sup>1</sup> Utilities Inc., of Florida - Sanlando 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 - Sanlando

Schedule: E-14 Page 1 of 1

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

Preparer: Jared Deason

Water [x] or Sewer [x]

Meter Size: all

**Customer Class:** 

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

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

The billing analysis is contained in Volume II

Engineering Schedules

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

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Revised: 9/8/2014

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the

	(1)	(2)	(3)	(4)	(5)	(6) Unaccounted	(7) %
Month/	<b>Total Gallons</b>	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Corrected for	Purchased	Sold	Uses (2)	(1)+(2)-(3)-(4)	For Water
	Per MORs	Meter Error (1)					
Jan-15	150.806	151.187	0.000	159.736	0.613	-9.163	-6.1%
Feb-15	137.534	137.281	0.000	147.609	0.573	-10.901	-7.9%
Mar-15	187.974	187.500	0.000	147.230	0.596	39.674	21.2%
Apr-15	201.936	201.453	0.000	198.739	0.803	1.911	0.9%
May-15	277.104	276.003	0.000	196.813	1.583	77.607	28.1%
Jun-15	228.293	227.713	0.000	243.030	1.048	-16.365	-7.2%
Jul-15	219.666	219.170	0.000	231.071	0.699	-12.600	-5.7%
Aug-15	178.351	178.019	0.000	181.094	0.503	-3.578	-2.0%
Sep-15	148.960	148.689	0.000	158.233	0.455	-9.999	-6.7%
Oct-15	216.513	215.949	0.000	175.450	1.286	39.214	18.2%
Nov-15	201.928	201.359	0.000	186.017	0.431	14.911	7.4%
Dec-15	230.209	229.277	0.000	197.115	1.393	30.769	13.4%
Total	2,379.273	2,373.599	0.000	2,222.137	9.982	141.480	6.0%

(Above data in millions of gallons)

(1) The Utility does an annual flow meter calibration. A correction factor is calculated that reflects the difference between our flow meter and a strap-on meter positioned directly adjacent to our meter to give highest confidence of meter accuracy. Meters are not necessarily repaired or modified after a calibration test. Instead, it is assumed that the measured error will be present consistently thereafter or until a subsequent flow test indicates otherwise. The corrected gallons = the gallons reported in the MOR + the percent correction determined in the most recent calibration.

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

Reconciliation of Gallons Sold shown in Schedules F-1, F-9 and E-2:

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

The total gallons sold for per Schedule E-2 is 2214.808 mg, nly a 0/33% difference.

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

#### Gallons of Wastewater Treated In Thousands of Gallons

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

## Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

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

	(1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Month/		Individual Plan	nt Flows (000,000)		Total Plant	Sewage
Year	Wekiva	N/A	N/A	N/A	Flows	Treatment
Jan-15	63.277				63.277	-
Feb-15	57.363				57.363	-
Mar-15	56.292				56.292	-
Apr-15	52.488				52.488	· · ·
May-15	57.437				57.437	-
Jun-15	55.156				55.156	(₩)
Jul-15	63.190				63.190	, <del>-</del>
Aug-15	62.675				62.675	(4)
Sep-15	76.276				76.276	(5)
Oct-15	68.568				68.568	-
Nov-15	58.752				58.752	(7)
Dec-15	60.257			<u> </u>	60.257	-
Total	731.731	*			731.731	

#### Water Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

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

			DATE		GPD
1.	Plant Capacity				17,925,000
	Max Day Design Capacity per Sanitary Survey Reports			) <del>-</del>	10,098,000
	Maximum withdrawal per CUP			<del>(=</del>	10,098,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.				
2.	Maximum Day		6/1/15	14 <u>-</u>	12,792,000
	The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.				
		95.			
3.	Five-Day Max Month	(1)	5/30/15		10,922,300
		(2)	5/28/15	_	10,935,300
	The five days with the highest pumpage rate from the month with the highest	(3)	5/17/15	:-	11,036,000
	pumpage rate during the test year. Explain, on a separate page, if fire flow,	(4)	5/24/15		11,073,800
	line-breaks or other unusual occurrences affected the flows on these days.	(5)	5/10/15		11,602,800
				AVERAGE	11,114,040
5.	Average Daily Flow		Max Month		8,903,336

#### 6. Required Fire Flow

1250 gpm for 2 hours

Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)

Schedule F-4 Page 1 of 1

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

	Wekiva Plant only *	MONTH	GPD
1.	Plant Capacity (AADF)		2,900,000
	The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2.	Average Daily Flow Max Month	7/2013	2,038,382
3	Average Annual Daily Flow		2,004,742

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

The Des Pinar plant was taken out of service in September, 2012. All flows diverted to Wekiva plant. This was necessary to meet reduced nutrient loading as mandated to protect the Wekiva River Basin. Because of the design of the Des Pinar plant it could not be modified to meet reduced nutrient limits.

#### Florida Public Service Commission

# Used and Useful Calculations Water Treatment Plant

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-5 Page 1 of 2

Preparer: Seidman, F.

Revised:9/8/2014

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

Recap Schedules: A-5,A-9,B-13

#### INPUT INFORMATION:

Total well capacity, gpm

Firm Reliable well pumping capacity (largest well out), gpm	13,876	gpm
Ground storage capacity, gal.	3,475,000	gallons
Usable ground storage (90%), gal.	3,127,500	gallons
Elevated Storage	0	gallons
Usable elevated storage	0	gallons
Hydropneumatic storage capacity, gal.	10,000	gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0	gallons

Total usable storage, gal. 3,127,500 gallons

Maximum day demand 12,792,000 gpd
Peak hour demand = 2 x maximum day/1440 17,767 gpm

3. Fire flow requirement 1250 gpm x 2 hours 150,000 gpd

4. Unaccounted for water 5.96% of water pumped 387,617 gpd, avg
Acceptable unaccounted for 10.00% 650,301 gpd, avg
Excess unaccounted for 0 gpd, avg

## 5. Used & Useful Analysis in accordance with Rule 25-30.4325

#### **Water Treatment Plant**

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

100.00%

17,376 gpm

A =	Peak demand	12,792,000 g	pd
B =	Property needed to serve five years after TY	1,137,868 g	pd
C =	Fire flow demand	150,000 g	pd
D =	Excess unaccounted for water	0 g	pd
$\mathbf{E} =$	Firm Reliable Capacity (16 hours)	13,320,960 g	pd

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

#### **Storage Plant**

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

100.00%

<b>A</b> =	Peak demand	12,792,000	gallons
B =	Property needed to serve years after TY	1,137,868	gallons
C =	Fire flow demand	150,000	gallons
D =	Excess unaccounted for water	0	gallons
$\mathbf{E} =$	Firm Reliable Capacity (Usable storage)	3,127,500	gallons

The above used & useful factor is applicable to the reservoir & storage account,

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

Line			
No.			
	Weki	va Plant	
1	(A)	Used and useful flow (000):	
2		AADF - year 2013	2,004,742
3	<b>(B)</b>	Property needed for post test year period (see F-8)	113,561
4	(C)	Permitted capacity	2,900,000
5	<b>(D)</b>	Used and useful percentage	73.04%
~		oseu unu userui perceninge	
6	<b>(E)</b>	Non-used and useful percentage	26.96%
		- Contract of the Contract of	
7	[F]	Used and useful percentage for rate case purposes (see note).	100.00%

NOTE: In the last cse, TY, 2013, Docket No. 140060-WS, Order No. PSC-15-0233-PAA-WS, the Commission affirmed it decisions in the two previuos case and found the WWTP to be 100% used and useful. There have been no changes in capacity. The plant should continue to be found 100% usec and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

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

#### Florida Public Service Commission

# Used and Useful Calculations Wastewater Treatment Plant

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-6 Page 2 of 2

F-2

Preparer: Seidman, F.

### A. Infiltration allowance, excluding service laterals

	Main dia.	Main length		wance @ 500 /inch-dia./mile	
	inches	feet	miles	gpd	
1	4	1,583	0.300	600	
2	6	7,339	1.390	4,170	
3	8	421,401	79.811	319,243	
4	10	45,681	8.652	43,259	
5	12	2,009	0.380	2,283	
6	15	180	0.034	256	
7	Total	478,193	90.567	369,810	134,980,595
8	Estimated In	flow @ 10% of flows	s (L.14)		158,924,391
	Allowable I&				293,904,985

## B. Calculation of Actual Inflow & Infiltration (I&I)

10 Wastewater treated 731,730,717

	Water Gallons (not capped)	sold to:	Estimated returne	<u>d *</u>	
11	Residential WW SFR	1,359,282,799	39%	533,727,000	F-10
12	General Service	256,291,071	90%	230,661,964	F-10
13	Less: Reuse	-26,329,962			
14	<b>Estimated flows returned</b>	1,589,243,908		764,388,964	

15 \* The SFRs served are heavily foliaged as evidenced by the fact that 50% of gallons used are in excess of the 10,000 per month billing cap. As well, the average monthly water use per WW customer is over 14,000. Assuming non-irrigation use is 250 gpd/ERC, average monthly water treated is 250x365/12 = 7,604 gals. Estimated Res. Return at 7,000 level from E-14 billing analysis is 533,727,000.

16 Estimated I&I (treated less returned) [L.10-L.15]	-32,658,247
17 Actual less allowable [L.16-L.9]	-326,563,232
18 Excess, if any [L.17, if positive]	0
19 Excess as percent of wastewater treated	0.00%

Used and Useful Calculations Water Distribution and Wastewater Collection Systems Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule

### **Distribution & Collection Systems**

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket No. 900338-WS and Docket No. 110257-WS.

#### Margin Reserve Calculations

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the

amount of margin reserve for each portion of used and useful plant.

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

## Water Treatment & Related Facilities

 $PN = EG \times PT \times U$ 

#### where:

EG = Equivalent annual growth in ERCs (see F-9)

PT = Post test year period per statute

U = Unit of measure utilized in U&U calculations

213 ERC/yr

5 yrs

1,068 gpd/ERC

PN = Property needed expressed in U units 1,137,868 gpd

## Wastewater Treatment & Related Facilities (Wekiva)

 $PN = EG \times PT \times U$ 

#### where:

EG =	Equivalent annual growth in ERCs (see F-9)	108 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	210 gpd/ERC	**
PN =	Property needed expressed in U units	113,561 gpd	

<sup>\*\*</sup> AADF from F-6 divided by average ERCs from Schedule F-10.

#### **Distribution & Collection Systems**

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary.

<sup>\*\*</sup> MDD from F-5 divided by average ERCs from F-9.

quivalent Residential Connections - Water

tilities, Inc. of Florida - Sanlando (255-368)

ocket No.: 160101-WS est Year Ended: December 31, 2015

Florida Public Service Commission

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

Jine	(1)	(2) SFR Customers	(3)	(4)	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons	(8) Total ERCs	(9) Annual % Incr.
0.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2011	9,332	9,365	9,349	2,110,268,046	225,733	2,576,717,027	11,415	
2	2012	9,365	9,414	9,390	2,013,640,211	214,457	2,474,579,621	11,539	1.09%
3	2013	9,414	9,456	9,435	1,776,584,678	188,297	2,252,643,468	11,963	3.68%
4	2014	9,456	9,533	9,495	1,712,375,045	180,354	2,195,255,196	12,172	1.74%
5	2015	9,533	9,662	9,598	1,780,926,198	185,561	2,222,137,364	11,975	-1.62%
					Average Gr	owth Through 4	4-Year Period (Col. 8)		1.27%

Reconciliation: Col. 7 differs from Sch. E-2 by  $12.6\,\mathrm{MG}$  or only .56%, which is inconsequential. SFR customers and gallons do not include Multifamily customers.

Multifamily customers.			
		<u>X</u>	<u>Y</u>
Regression Analysis pe	r Rule 25-30.431(2)(C)		
For Treatment Related	Facilities		
Constant:	11286.68855	1	11,415 Actual
X Coefficient:	175.3733497	2	11,539 Actual
R^2:	0.74766459	3	11,963 Actual
		4	12,172 Actual
		5	11,975 Actual
		10	13,040 Projected
Projected 5 year growth	1,065 ER	Cs	27 72
Annual average growth	213		

quivalent Residential Connections - Wastewater

tilities, Inc. of Florida - Sanlando (255-368)

ocket No.: 160101-WS est Year Ended: December 31, 2015

Florida Public Service Commission

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	835	SFR Customers			SFR	Gallons/	Total Gallons	Total ERCs	Annual % Incr.
ne ).	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Sold	(7)/(6)	in ERCs
1	2011	7,818	7,846	7,832	1,582,117,786	202,007	1,846,413,463	9,140	
2	2012	7,846	7,883	7,865	1,536,267,721	195,342	1,784,223,574	9,134	-0.07%
3	2013	7,883	7,903	7,893	1,358,764,458	172,148	1,598,005,225	9,283	1.63%
4	2014	7,903	7,978	7,941	1,306,608,871	164,550	1,553,393,246	9,440	1.70%
5	2015	7,978	8,072	8,025	1,359,282,799	169,381	1,615,573,870	9,538	1.04%
					Average Gr	owth Through 5	5-Year Period (Col. 8)		1.45%

The gallons shown are the total used by WW customers, without the SFR use being limited by the 10k billing cap. SFR customers and gallons do not include Multi-family customers.

Regression Analysis per R	ule 25-30.431(2)(C)	<u>X</u>	<u>Y</u>	
For Treatment Related Fa	cilities based on ERCs			
Constant:	8976.481731	1	9,140	Actual
X Coefficient:	110.1919294	2	9,134	Actual
R^2:	0.990666223	3	9,283	Actual
		4	9,440	Actual
		5	9,538	Actual
		10	10,078	Projected

Projected 5 year growth Annual average growth

540 ERCs 108

Interim Rate Schedules