

CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - CONSOLIDATED PACKAGE  
Docket No.: 160101 - WS

**VOLUME I**



FOR THE

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

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

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Rate Base

Schedule of Water Rate Base - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 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.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Consolidating Adjustments	(6) Consolidated Utility Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 95,650,049	\$ (6,144,379) (A)	\$ 89,505,670		\$ 89,505,670	A-3
2							
3	Utility Land & Land Rights	262,337	- (A)	262,337		262,337	A-3
4							
5	Less: Non-Used & Useful Plant	-	- (B)	-		-	A-3
6							
7	Construction Work in Progress	889,559	(889,559) (C)	-		-	A-3
8							
9	Less: Accumulated Depreciation	(38,771,613)	16,846,968 (D)	(21,924,645)		(21,924,645)	A-3
10							
11	Less: CIAC	(35,337,116)	1,021,414 (E)	(34,315,702)		(34,315,702)	A-3
12							
13	Accumulated Amortization of CIAC	18,558,765	(1,141,761) (E)	17,417,004		17,417,004	A-3
14							
15	Acquisition Adjustments	68,470	(68,470) (F)	0		0	A-3
16							
17	Accum. Amort. of Acq. Adjustments	58,415	(58,415) (F)	0		0	A-3
18							
19	Advances For Construction	(37,756)	-	(37,756)		(37,756)	A-3
20							
21	Working Capital Allowance	-	963,526 (G)	963,526	(4,952)	958,574	A-3
22							
23	Total Rate Base	\$ 41,341,110	\$ 10,529,324	\$ 51,870,434	\$ (4,952)	\$ 51,865,482	
24							
25	Supporting Schedules: system individual filing (Volume I) A-3, A-5, A-7, A-9, A-12, A-14, A-16, A-17						

Schedule of Wastewater Rate Base - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 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.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Consolidating Adjustments	(6) Consolidated Utility Balance	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 96,102,828	\$ 17,233,090 (A)	\$ 113,335,918		\$ 113,335,918	A-3
2							
3	Utility Land & Land Rights	\$ 765,732	\$ 9,993 (A)	\$ 775,725		775,725	A-3
4							
5	Less: Non-Used & Useful Plant	\$ 17,484	\$ (1,239,487) (B)	\$ (1,222,003)		(1,222,003)	A-3
6							
7	Construction Work in Progress	\$ 2,913,936	\$ (2,913,936) (C)	\$ -		-	A-3
8							
9	Less: Accumulated Depreciation	\$ (44,417,941)	\$ 4,385,943 (D)	\$ (40,031,998)		(40,031,998)	A-3
10							
11	Less: CIAC	\$ (42,526,764)	\$ 99,922 (E)	\$ (42,426,842)		(42,426,842)	A-3
12							
13	Accumulated Amortization of CIAC	\$ 27,371,806	\$ (878,626) (E)	\$ 26,493,180		26,493,180	A-3
14							
15	Acquisition Adjustments	\$ 818,417	\$ (818,417) (F)	\$ -		-	A-3
16							
17	Accum. Amort. of Acq. Adjustments	\$ (108,820)	\$ 108,820 (F)	\$ -		-	A-3
18							
19	Advances For Construction	\$ -	\$ -	\$ -		-	A-3
20							
21	Working Capital Allowance	\$ -	\$ 1,375,782 (G)	\$ 1,375,782	(99,455)	1,276,327	A-3
22							
23	Total Rate Base	<u>\$ 40,936,678</u>	<u>\$ 17,363,084</u>	<u>\$ 58,299,762</u>	<u>\$ (99,455)</u>	<u>\$ 58,200,307</u>	
24							
25	Supporting Schedules: system individual filings (Volume I) A-3, A-6, A-7, A-10, A-12, A-14, A-17						

Schedule of Adjustments to Rate Base - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: A-3

Page 1 of 1

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	(6,144,379)	17,233,090
2			
3	(A) Utility Land and Land Rights	-	9,993
4			
5	(B) Adjustments for Used and Useful	-	(1,239,487)
6			
7	(C) Construction Work in Progress	(889,559)	(2,913,936)
8			
9	(D) Accumulated Depreciation	16,846,968	4,385,943
10			
11	(E) Contribution in Aid of Construction	1,021,414	99,922
12			
13	(E) Accumulated Amortization CIAC	(1,141,761)	(878,626)
14			
15	(F) Adjustment for Acquisition Adj. Amortization	(68,470)	(818,417)
16			
17	(F) Accum. Amort. of Acq. Adjustments	(58,415)	108,820
18			
19	(G) Working Capital per Schedule A-17, total all utilities	963,526	1,375,782
20			
21	<b>Total Adjustments To Rate Base, all systems</b>	<b>10,529,324</b>	<b>17,363,084</b>
22			
23	<b>Consolidation Adjustments</b>		
24	(G) Working Capital per Schedule A-17, total all utilities		
25	Remove deferred tax debits, and consolidate in D2 / D1	(4,952)	(99,455)
26			
27	<b>Total All Adjustments To Rate Base</b>	<b>10,524,372</b>	<b>17,263,629</b>
28			
29	<b>Note: Details of adjustments are contained in individual filings for each system - Schedule A-3</b>		

Net Operating  
Income

Schedule of Water Net Operating Income - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Schedule: B-1

Page 1 of 1

Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 13,336,372	\$ 313,247 (A)	\$ 13,649,620	\$ 2,721,001 (A)	\$ 16,370,621	B-3
2							
3	Operation & Maintenance	6,567,028	161,390 (B)	6,728,418	- (B)	6,728,418	B-3
4							
5	Depreciation, net of CIAC Amort.	2,775,996	(359,505) (C)	2,416,491	- (C)	2,416,491	B-3
6							
7	Amortization	(20,484)	20,484 (D)	-	- (D)	-	B-3
8							
9	Taxes Other Than Income	1,537,369	59,149 (E)	1,596,518	122,446 (E)	1,718,964	B-3
10							
11	Provision for Income Taxes	794,304	(33,420) (F)	760,884	728,686 (F)	1,489,570	B-3
12							
13	OPERATING EXPENSES	11,654,214	(151,903)	11,502,310	851,132	12,353,443	
14							
15	NET OPERATING INCOME	\$ 1,682,158	\$ 465,150	\$ 2,147,309	\$ 1,869,869	\$ 4,017,178	
16							
17							
18	RATE BASE	\$ 41,341,110	\$ 10,529,324	\$ 51,870,434	\$ (4,952)	\$ 51,865,482	
19							
20							
21	RATE OF RETURN			4.14%		7.75%	
22							
23	Supporting Schedules: system individual filing (Volume I) B-3, B-4, B-5, B-13, B-15						



Schedule of Wastewater Net Operating Income - Consolidated

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
 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.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 15,094,296	\$ 535,972 (A)	\$ 15,630,268	\$ 4,194,451 (A)	\$ 19,824,720	B-3
2							
3	Operation & Maintenance	7,654,406	1,110,689 (B)	8,765,096	- (B)	8,765,096	B-3
4							
5	Depreciation, net of CIAC Amort.	2,234,330	620,882 (C)	2,855,212	- (C)	2,855,212	B-3
6							
7	Amortization	(7)	7 (D)	-	- (D)	-	B-3
8							
9	Taxes Other Than Income	1,309,659	517,970 (E)	1,827,628	188,751 (E)	2,016,379	B-3
10							
11	Provision for Income Taxes	673,520	(682,615) (F)	(9,095)	1,685,009 (F)	1,675,914	B-3
12							
13	OPERATING EXPENSES	11,871,908	1,566,932	13,438,841	1,873,760	15,312,601	
14							
15	NET OPERATING INCOME	\$ 3,222,388	\$ (1,030,960)	\$ 2,191,428	\$ 2,320,692	\$ 4,512,119	
16							
17							
18	RATE BASE	\$ 40,936,678	\$ 17,363,084	\$ 58,299,762	\$ (99,455)	\$ 58,200,307	
19							
20							
21	RATE OF RETURN			3.76%		7.75%	
22							
23	Supporting Schedules: system individual filing (Volume I) B-3, B-4, B-6, B-14, B-15						

Schedule of Adjustments to Operating Income - Consolidated

Florida Public Service Commission

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

Schedule: B-3  
 Page 1 of 1  
 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	Test Year	313,247	535,972
3	Final	2,721,001	4,194,451
4			
5	(B) Adjustments to Operations & Maintenance Expenses	161,390	1,110,689
6			
7	(C) Adjustments to Depreciation Expense, Net of CIAC Amort	(359,505)	620,882
8			
9	(D) Adjustments to Acquisition Adj. Amortization	20,484	7
10			
11	(E) Adjustments to Taxes Other Than Income		
12	Test Year	59,149	517,970
13	Final	122,446	188,751
14			
15	(F) Provision for Income Taxes	695,267	1,002,394
16			
17			
18	Note: Details of adjustments are contained in individual filings for each system - Schedule B-3		

## Cost of Capital

Schedule of Requested Cost of Capital - Consolidated  
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida  
Docket No.: 160101-W5  
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) Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)	(6)
		Reconciled to Requested Rate Base AYE 12/31/15	Reconciled to Consolidated Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	47,382,803	47,409,074	43.07%	6.70%	2.89%
2	Short Term Debt	4,499,986	4,502,481	4.09%	2.32%	0.10%
3	Preferred Stock	-	-	0.00%	0.00%	0.00%
4	Common Equity	50,389,611	50,417,549	45.81%	10.40%	4.76%
5	Customer Deposits	232,022	209,588	0.19%	2.00%	0.00%
6	Tax Credits - Zero Cost	80,501	46,232	0.04%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	7,585,272	7,480,865	6.80%	0.00%	0.00%
9	Other (Explain)	-	-		0.00%	0.00%
10						
11	Total	110,170,196	110,065,789	100.00%		7.75%
12						
13	Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-15-0259-PAA-WS					
14						
15	Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.					

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

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

Florida Public Service Commission

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

Schedule D-2  
Page 1 of 1  
Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base 13 Month Average	(8) Consolidation Adjustment Deferred tax debits	(9) Reconciled to Consolidated Rate Base 13 Month Average
							Pro Rata	Pro Rata Percentage			
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(132,590,927)	46.33%	47,409,074		47,409,074
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(12,597,519)	4.40%	4,502,481		4,502,481
3	Preferred Stock		-	-		-	-	0.00%	-		-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(141,015,451)	49.27%	50,417,549		50,417,549
5	Customer Deposits	224,406	237,513	232,022	-	209,588	-	n/a	209,588		209,588
6	Tax Credits - Zero Cost	91,200	86,524	80,501	-	46,232	-	n/a	46,232		46,232
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	n/a	-		-
8	Accumulated Deferred Income Taxes	7,204,479	9,166,920	7,339,011	141,854	7,480,865	104,407	n/a	7,585,272	(104,407)	7,480,865
9	Other (Explain)	-	-	-	-	-	-	-	-		-
10											
11	Total	<u>377,264,084</u>	<u>408,425,956</u>	<u>396,184,535</u>	<u>141,854</u>	<u>396,269,685</u>	<u>(286,099,490)</u>		<u>110,170,196</u>	<u>(104,407)</u>	<u>110,065,789</u>

Notes:

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

Recap Schedules: D-1

## Rate Schedules

Rate Schedule  
 Company: Utilities, Inc. of Florida - Consolidated Systems  
 Docket No.: 160101 - WS  
 Test Year Ended: 12/31/2015  
 Interim [ ] Final [x]  
 Water [x] Sewer [ ]

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

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

Line No.	Class/Meter Size	(1)	(2)	(3)
			Present Rates	Proposed Consolidated Single Tariff (STP) Rates
1	<b>Residential &amp; Multi Res.</b>			
2	<b>Base Facility Charge</b>			
3	5/8" Residential		See individual systems -	\$ 11.54
4	3/4" Residential		Volume I, Schedule E-1	\$ 17.31
5	1" Residential			\$ 28.84
6	1.5" Residential			\$ 57.69
7	2" Residential			\$ 92.30
8	3" Residential			\$ 184.59
9	4" Residential			\$ 288.43
10	6" Residential			\$ 576.86
11	8" Residential			\$ 922.97
12	10" Residential			\$ 1,672.89
13				
14	<b>Consumption Charge (per 1,000 Gallons)</b>			
15	Residential (0-8,000 gallons)			\$ 1.97
16	Residential (8,001-16,000 gallons)			\$ 2.95
17	Residential (over 16,000 gallons)			\$ 3.93
18				
19				
20	<b>General Service - Base Charge</b>			
21	<b>Base Facility Charge</b>			
22	5/8" General Service			\$ 11.54
23	3/4" General Service			\$ 17.31
24	1" General Service			\$ 28.84
25	1.5" General Service			\$ 57.69
26	2" General Service			\$ 92.30
27	3" General Service			\$ 184.59
28	4" General Service			\$ 288.43
29	6" General Service			\$ 576.86
30	8" General Service			\$ 922.97
31	10" General Service			\$ 1,672.89
32				
33	<b>Consumption Charge (per 1,000 Gallons)</b>			
34	General Service (All Gallons)			\$ 2.98
35				
36	<b>Bulk Service - Base Charge</b>			
37	<b>Base Facility Charge</b>			
38	4" Bulk Service			\$ 288.43
39	8" Bulk Service			\$ 922.97
40				
41	<b>Consumption Charge (per 1,000 Gallons)</b>			
42	4" Bulk Service			\$ 3.20
43	8" Bulk Service			\$ 3.20
44				
45	<b>Private Fire Protection</b>			
46	1.5" Private Fire Line			\$ 2.26
47	2" Private Fire Line			\$ 3.61
48	4" Private Fire Line			\$ 11.29
49	6" Private Fire Line			\$ 22.59
50	8" Private Fire Line			\$ 36.14
51	10" Private Fire Line			\$ 51.95
52	12" Private Fire Line			\$ 97.12

Rate Schedule  
 Company: Utilities, Inc. of Florida - Consolidated Systems  
 Docket No.: 160101 - WS  
 Test Year Ended: 12/31/2015  
 Interim [ ] Final [x]  
 Water [ ] Sewer [x]

Florida Public Service Commission  
 Schedule E-1  
 Page 2 of 3  
 Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Consolidated Single Tariff (STP) Rates
1	<b>Residential</b>		
2	<b>Base Facility Charge</b>	See individual systems -	
3	All Meter Sizes	Volume I, Schedule E-1	\$ 25.47
4			
5	<b>Residential Flat Rate per Unit</b>		\$ 35.66
6			
7	<b>Consumption Charge (per 1,000 Gallons)</b>		
8	Residential (Max 8k gallons)		\$ 4.91
9			
10	<b>General Service</b>		
11	<b>Base Facility Charge</b>		
12	5/8" General Service		\$ 25.47
13	3/4" General Service		\$ 38.21
14	1" General Service		\$ 63.68
15	1.5" General Service		\$ 127.37
16	2" General Service		\$ 203.79
17	3" General Service		\$ 407.57
18	4" General Service		\$ 636.83
19	6" General Service		\$ 1,273.66
20	8" General Service		\$ 2,037.86
21	10" General Service		\$ 3,693.62
22			
23	<b>General Service Flat Rate per Unit</b>		\$ 44.58
24			
25	<b>Consumption Charge (per 1,000 Gallons)</b>		
26	General Service		\$ 5.65
27			
28	<b>Reuse Service</b>		
29	<b>Base Facility Charge</b>		
30	All Meters		\$ 7.64
31	Total Reuse Service Base Facility Charges		
32			
33	<b>Consumption Charge (per 1,000 Gallons)</b>		
34	Consumption for all meter sizes		\$ 1.45
35			
36	<b>Bulk Service</b>		
37	<b>Base Facility Charge</b>		
38	All Meters		\$ 855.90
39	Total Bulk Service Base Facility Charges		
40			
41	<b>Consumption Charge (per 1,000 Gallons)</b>		
42	Consumption for all meter sizes		\$ 4.66



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Consolidated Systems

Schedule E-1

Docket No.: 160101 - WS

Page 3 of 3

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [ ] Final [x]

Water [ ] Sewer [x]

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

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Consolidated Single Tariff (STP) Rates
1	<b>Residential - Bi-Monthly</b>		
2	<b>Bi-Monthly Base Facility Charge</b>	See individual systems -	
3	All Meter Sizes	Volume I, Schedule E-1	\$ 50.95
4			
5	<b>Residential Flat Rate per Unit</b>		\$ 71.33
6			
7	<b>Consumption Charge (per 1,000 Gallons)</b>		
8	Residential (Max 16k gallons)		\$ 4.91
9			
10	<b>General Service - Bi-Monthly</b>		
11	<b>BI-Monthly Base Facility Charge</b>		
12	5/8" General Service		\$ 50.95
13	3/4" General Service		\$ 76.42
14	1" General Service		\$ 127.37
15	1.5" General Service		\$ 254.73
16	2" General Service		\$ 407.57
17	3" General Service		\$ 815.14
18	4" General Service		\$ 1,273.66
19	6" General Service		\$ 2,547.32
20	8" General Service		\$ 4,075.72
21	10" General Service		\$ 7,387.24
22			
23	<b>General Service Flat Rate per Unit</b>		\$ 89.16
24			
25	<b>Consumption Charge (per 1,000 Gallons)</b>		\$ 5.65
26	General Service		

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

Line No.	(1) Class/Meter Size	(2) Total Pro Forma Bills	(3) Total Billable Gallons (in 000's)	(4) Consolidated Single Tariff (\$/STP) Rates	(5) Consolidated Pro Forma Proposed Revenue
1	<b>Residential &amp; Multi Res. - Base Charge</b>				
2	5/8" Residential	314,354		\$ 11.54	\$ 3,627,645
3	3/4" Residential	0		\$ 17.31	-
4	1" Residential	46,120		\$ 28.84	1,330,101
5	1.5" Residential	227		\$ 57.69	13,096
6	2" Residential	12		\$ 92.30	1,061
7	3" Residential	0		\$ 184.59	-
8	4" Residential	0		\$ 288.43	-
9	6" Residential	0		\$ 576.86	-
10	8" Residential	46		\$ 922.97	42,457
11	10" Residential	0		\$ 1,672.89	-
12	<b>Total Residential Service Base Charge</b>	<u>360,759</u>			<u>\$5,014,360</u>
13	<b>Consumption Charge (per 1,000 Gallons)</b>				
14	Residential (0-8,000 gallons)		1,782,061	\$ 1.97	\$ 3,510,660
15	Residential (8,001-16,000 gallons)		639,916	\$ 2.95	1,887,751
16	Residential (over 16,000 gallons)		887,109	\$ 3.93	3,486,338
17	<b>Total Residential Service Consumption</b>		<u>3,309,086</u>		<u>\$ 8,884,749</u>
18	<b>Total Residential Service</b>	<u>360,759</u>	<u>3,309,086</u>		<u>\$ 13,899,109</u>
19	<b>Average Residential Bill</b>				<u>\$38.53</u>
20					
21	<b>General Service - Base Charge</b>				
22	5/8" General Service	4,430		\$ 11.54	\$ 51,122
23	3/4" General Service	0		\$ 17.31	-
24	1" General Service	3,668		\$ 28.84	105,785
25	1.5" General Service	2,087		\$ 57.69	120,399
26	2" General Service	2,031		\$ 92.30	187,461
27	3" General Service	284		\$ 184.59	52,424
28	4" General Service	169		\$ 288.43	48,745
29	6" General Service	47		\$ 576.86	27,112
30	8" General Service	76		\$ 922.97	70,146
31	10" General Service	12		\$ 1,672.89	20,075
32	<b>Total General Service Base Facility Charges</b>	<u>12,804</u>			<u>\$ 683,269</u>
33	<b>Consumption Charge (per 1,000 Gallons)</b>				
34	General Service (All Gallons)		563,590	\$ 2.98	\$ 1,679,498
35	<b>Total General Service Consumption</b>				<u>\$ 1,679,498</u>
36	<b>Total General Service</b>	<u>12,804</u>	<u>563,590</u>		<u>\$ 2,362,767</u>
37	<b>Average General Service Bill</b>				<u>\$184.53</u>
38					
39	<b>Bulk Service - Base Charge</b>				
40	4" Bulk Service			\$288.43	\$ -
41	8" Bulk Service			\$922.97	-
42	<b>Total Bulk Service Base Facility Charges</b>	<u>0</u>			<u>\$0</u>
43					
44	<b>Consumption Charge (per 1,000 Gallons)</b>				
45	4" Bulk Service			\$3.20	\$ -
46	8" Bulk Service			\$3.20	-
47	<b>Total Bulk Service Consumption</b>		<u>0</u>		<u>\$ -</u>
48	<b>Total Bulk Service</b>	<u>0</u>	<u>0</u>		<u>\$0</u>
49	<b>Average Bulk Service Bill</b>				
50					
51	<b>Private Fire Protection</b>				
52	1.5" Private Fire Line	24		\$ 2.26	\$ 54
53	2" Private Fire Line	156		\$ 3.61	563
54	4" Private Fire Line	276		\$ 11.29	3,116
55	6" Private Fire Line	360		\$ 22.59	8,132
56	8" Private Fire Line	60		\$ 36.14	2,168
57	10" Private Fire Line	0		\$ 51.95	-
58	12" Private Fire Line	0		\$ 97.12	-
59		<u>876</u>			<u>\$ 14,034</u>
60	<b>Other Miscellaneous Revenues</b>				<u>\$ 93,896</u>
61	Adjustment to reclass Miscellaneous Revenues				
62	<b>Total Other Revenues</b>				<u>\$93,896</u>
63	<b>Adjusted Test Year/ Annualized / Proposed Revenues</b>				<u>\$ 16,369,806</u>
64					
65	<b>Revenue Requirement</b>				<u>\$ 16,370,621</u>
66	<b>Difference</b>				<u>\$ (815)</u>

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

Line No.	(1) Class/Meter Size	(2) Total Pro Forma Bills	(3) Total Billable Gallons (in 000's)	(4) Consolidated Single Tariff (STP) Rates	(5) Consolidated Pro Forma Proposed Revenue
1	<b>Residential - Base Charge</b>				
2	All Meter Sizes	231,250		\$ 25.47	\$ 5,889,938
3	Residential Flat Rate per Unit	36,867		\$ 35.66	1,314,677
4	Total Residential Service BFC	<u>268,117</u>			<u>\$ 7,204,615</u>
5	<b>Consumption Charge (per 1,000 Gallons)</b>				
6	Residential (Max 8k gallons)		1,087,046	\$ 4.91	\$ 5,337,396
7	Total Residential Service Billable Cons.		<u>1,087,046</u>		<u>\$ 5,337,396</u>
8	Total Residential Service	<u>268,117</u>	<u>1,087,046</u>		<u>\$ 12,542,011</u>
9	Average Residential Bill				<u>\$46.78</u>
10					
11	<b>General Service - Base Charge</b>				
12	5/8" General Service	2,701		\$ 25.47	\$ 68,794
13	3/4" General Service	0		\$ 38.21	-
14	1" General Service	1,350		\$ 63.68	85,968
15	1.5" General Service	1,789		\$ 127.37	227,865
16	2" General Service	1,720		\$ 203.79	350,519
17	3" General Service	360		\$ 407.57	146,725
18	4" General Service	108		\$ 636.83	68,778
19	6" General Service	59		\$ 1,273.66	75,146
20	8" General Service	36		\$ 2,037.86	73,363
21	10" General Service	12		\$ 3,693.62	44,323
22	General Service Flat Rate per Unit	6,372		\$ 44.58	284,064
23	Total General Service Base Facility Charges	<u>14,507</u>			<u>\$1,425,545</u>
24	<b>Consumption Charge (per 1,000 Gallons)</b>				
25	General Service		373,150	\$ 5.65	\$ 2,108,298
26	Total General Service Consumption		<u>373,150</u>		<u>\$ 2,108,298</u>
27	Total General Service	<u>14,507</u>	<u>373,150</u>		<u>\$ 3,533,843</u>
28	Average General Service Bill				<u>\$243.60</u>
29					
30	<b>Residential &amp; GS Reuse - Base Charge</b>				
31	All Meters	8,206		\$ 7.64	\$ 62,694
32	Total Reuse Service Base Facility Charges	<u>8,206</u>	<u>0</u>		<u>\$ 62,694</u>
33					
34	<b>Consumption Charge (per 1,000 Gallons)</b>				
35	Consumption for all meter sizes		132,247	\$ 1.45	\$ 191,758
36	Total Reuse Service Consumption		<u>132,247</u>		<u>\$ 191,758</u>
37	Total Reuse Service	<u>8,206</u>	<u>132,247</u>		<u>\$254,452</u>
38	Average Reuse Service Bill				<u>\$31.01</u>
39					
40	<b>Bulk Service - Base Charge</b>				
41	All Meters	12		\$ 855.90	\$ 10,271
42	Total Bulk Service Base Facility Charges	<u>12</u>	<u>0</u>		<u>\$ 10,271</u>
43					
44	<b>Consumption Charge (per 1,000 Gallons)</b>				
45	Consumption for all meter sizes		1,986	\$ 4.66	\$ 9,255
46	Total Bulk Service Consumption		<u>1,986</u>		<u>\$ 9,255</u>
47	Total Bulk Service	<u>12</u>	<u>1,986</u>		<u>\$19,526</u>
48	Average Residential Reuse Service Bill				<u>\$1,627.13</u>

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
			Total Pro Forma Bills	Total Billable Gallons (in 000's)	Consolidated Single Tariff (STP) Rates	Consolidated Pro Forma Proposed Revenue
1	<b>Residential - Bi-Monthly Base Charge</b>					
2	All Meter Sizes		12,374		\$ 50.95	\$ 630,455
3	Residential Flat Rate per Unit		5,670		\$ 71.33	404,441
4	Total Residential Service BFC		<u>18,044</u>			<u>\$ 1,034,896</u>
5	<b>Consumption Charge (per 1,000 Gallons)</b>					
6	Residential (Max 8k gallons)			103,650	\$ 4.91	\$ 508,922
7	Total Residential Service Billable Cons.			<u>103,650</u>		<u>\$ 508,922</u>
8	Total Residential Service		<u>18,044</u>	<u>103,650</u>		<u>\$ 1,543,818</u>
9	Average Residential Bill					<u>\$85.56</u>
10						
11	<b>General Service - Bi-Monthly Base Charge</b>					
12	5/8" General Service		12		\$ 50.95	\$ 611
13	3/4" General Service		0		\$ 76.42	-
14	1" General Service		1,164		\$ 127.37	148,259
15	1.5" General Service		136		\$ 254.73	34,643
16	2" General Service		434		\$ 407.57	176,885
17	3" General Service		6		\$ 815.14	4,891
18	4" General Service		6		\$ 1,273.66	7,642
19	6" General Service		55		\$ 2,547.32	140,103
20	8" General Service		0		\$ 4,075.72	-
21	10" General Service		0		\$ 7,387.24	-
22	General Service Flat Rate per Unit		0		\$ 89.16	-
23	Total General Service Base Facility Charges		<u>1,813</u>			<u>\$513,034</u>
24	<b>Consumption Charge (per 1,000 Gallons)</b>					
25	General Service			242,305	\$ 5.65	\$ 1,369,023
26	Total General Service Consumption			<u>242,305</u>		<u>\$ 1,369,023</u>
27	Total General Service		<u>1,813</u>	<u>242,305</u>		<u>\$ 1,882,057</u>
28	Average General Service Bill					<u>\$1,038.09</u>
29						
30	Other Miscellaneous Revenues					\$49,282
31	Adjustment to reclass Miscellaneous Revenues					\$0
32	Total Other Revenues					<u>\$49,282</u>
33	Adjusted Test Year/ Annualized / Proposed Revenues					<u>\$ 19,824,988</u>
34						
35	Revenue Requirement					\$ 19,824,720
36	Difference					<u>\$ 268</u>

Present and Proposed Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [x] Sewer [ ]

Schedule E-4

Page 1 of 4

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<u>Water</u>					
1	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 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	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	*Pursuant to Florida Statute 68.065				

Present and Proposed Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

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Water [ ] Sewer [x]

Schedule E-4

Page 2 of 4

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

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

Present and Proposed Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida

Schedule E-4

Docket No.: 160101-WS

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Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [x] Sewer [x]

Line No.	BASIS OF CALCULATION OF CHARGES AND SUPPORTING INFORMATION	
1	<b>Normal Hours</b>	
2		
3	<b>Clerical &amp; Administrative Labor</b>	
4	Billing Specialist -	\$734.40 per week
5	Assistant Billing Manager -	\$1,126.34 per week
6	Total -	\$7.75 \$1,787.29 per week/\$44.68 per hour/7.45 per 1/6 hour
7		
8	<b>Labor to Inspect Facilities</b>	
9	Field Person -	\$19.81 \$19.81 per hour (Average Salary of Field Personnel)
10	Total -	\$16.51 \$19.81 per hour, \$16.51 = 20 minutes each way + 10 minutes at location
11		
12	<b>Transportation Costs</b>	
13	Gas-	\$5.63 \$2.25/Gallon of Gas, 12 Miles Gallon, (30 Miles)
14	Truck Costs per Hour-	\$1.55 2015 Avg.Truck Costs \$27,078 with 6 year depreciation \$4,513 per year, \$12.36 per day - \$1.55 per hour
15	Truck Insurance -	\$0.30 Insurance \$861.03 per year, \$2.36 per day - \$0.30 per hour
16	Truck Maintenance -	\$2.54 Maintenance \$7,411.07 per year, \$20.30 per day - \$2.54 per hour
17	Truck Registration -	\$0.02 \$43.75 Avg. Vehicle Registration Amount, .12 per day, \$.02 per day
18	Truck Other Expenses -	\$0.07 \$203.40 per year, 0.56 per day, \$.07 per hour
19	Total-	\$10.11
20		
21	Computer /Copier -	\$0.20 Paper and Ink
22		
23	Postage -	\$0.49 Current cost of U.S. postage stamp
24		
25	<b>Total Costs</b>	
26	Clerical & Administrative Labor -	\$7.75
27	Labor to Inspect Facilities and Connect -	\$16.51
28	Transportation Costs -	\$10.11
29	Computer/Copier -	\$0.20
30	Postage -	\$0.49
31	Appropriate Charge -	\$35.06
32		
33	Expansion Factor for RAFs	0.955
34		
35	<b>Total Revised Normal Hours MSC</b>	<b>\$36.71</b>
36		
37	<b>After Hours</b>	
38	<b>Clerical &amp; Administrative Labor</b>	
39	Billing Specialist -	\$713.20 per week
40	Assistant Billing Manager -	\$1,074.09 per week
41	Total -	\$7.45 \$1,787.29 per week/\$44.68 per hour/7.45 per 1/6 hou
42		
43	<b>Labor to Inspect Facilities</b>	
44	Field Person -	\$19.81 \$19.81 per hour (Average Salary of Field Personnel)
45	Total -	\$24.76 (\$19.81 x 1.5) = \$29.72 hour, \$20.99 per 50 minutes
46		
47	<b>Transportation Costs</b>	
48	Gas-	\$5.63 \$2.25/Gallon of Gas, 12 Miles Gallon, (30 Miles)
49	Truck Costs per Hour-	\$1.55 2015 Avg.Truck Costs \$27,078 with 6 year depreciation \$4,513 per year, \$12.36 per day - \$1.55 per hour
50	Truck Insurance -	\$0.30 Insurance \$861.03 per year, \$2.36 per day - \$0.30 per hour
51	Truck Maintenance -	\$2.54 Maintenance \$7,411.07 per year, \$20.30 per day - \$2.54 per hour
52	Truck Registration -	\$0.02 \$43.75 Avg. Vehicle Registration Amount, .12 per day, \$.02 per day
53	Truck Other Expenses -	\$0.07 \$203.40 per year, 0.56 per day, \$.07 per hour
54	Total-	\$10.11
55		
56	Computer /Copier -	\$0.20 Paper and Ink
57		
58	Postage -	\$0.49 Current cost of U.S. postage stamp
59		
60	<b>Total Costs</b>	
61	Clerical & Administrative Labor -	\$7.45
62	Labor to Inspect Facilities and Connect -	\$24.76
63	Transportation Costs -	\$10.11
64	Computer/Copier -	\$0.20
65	Postage -	\$0.49
66	Appropriate Charge -	\$43.00
67		
68	Expansion Factor for RAFs	0.955
69		
70	<b>Total Revised After Hours MSC</b>	<b>\$45.03</b>

Present and Proposed Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Water [x] Sewer [x]

Schedule E-4

Page 4 of 4

Preparer: Jared Deason

Line No.	BASIS OF CALCULATION OF CHARGE AND SUPPORTING INFORMATION	
1	<b><u>Late Payment Charge</u></b>	
2		
3		
4	<b><u>Clerical &amp; Administrative Labor</u></b>	
5	Billing Specialist -	\$734.40 per week
6	Assistant Billing Manager -	\$1,126.34 per week
7	Total -	\$7.75 \$1,787.29 per week, \$44.68 per hour, 6 transactions per hour
8		
9	<b><u>Computer /Copier -</u></b>	
10		\$0.20 Paper and Ink
11	<b><u>Postage -</u></b>	
12		\$0.49 Current cost of U.S. postage stamp
13		
14	<b><u>Costs per Transaction</u></b>	
15	Clerical & Administrative Labor -	\$7.75
16	Computer /Copier -	\$0.20
17	Postage -	<u>\$0.49</u>
18	<b>Total Costs per Transaction -</b>	<b>\$8.44</b>
19		
20	<b><u>Expansion Factor for RAFs</u></b>	
21		0.955
22	<b><u>Total Revised Late Payment Charge</u></b>	<b><u>\$8.84</u></b>