

**CLASS A and B  
WATER AND/OR WASTEWATER UTILITIES**

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

**OF**

**UTILITIES, INC. OF FLORIDA -UIF - SEMINOLE COUNTY**

**Docket No.: 160101-WS**

**VOLUME I**



**FOR THE**

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

# FLORIDA PUBLIC SERVICE COMMISSION

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

### INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	5	Annual Plant Additions and Balances
A-5	6	Water Plant in Service by Primary Account
A-6	8	Sewer Plant in Service by Primary Account
A-7	10	Summary of Non-Used & Useful Plant
A-8	11	Annual Accumulated Depreciation Additions and Balances
A-9	12	Water Accumulated Depreciation by Primary Account
A-10	14	Sewer Accumulated Depreciation by Primary Account
A-11	16	Annual CIAC Additions and Balances
A-12	17	CIAC by Classification
A-13	19	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	20	Accumulated Amortization of CIAC by Classification
A-15	22	Schedule of AFUDC Rates Used
A-16	23	Annual Advances for Construction Additions and Balances
A-17	24	Calculation of Working Capital Allowance
A-18	25	Comparative Balance Sheet - Assets
A-19	27	Comparative Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-1	29	Schedule of Water Operating Statement - Final
B-2	30	Schedule of Sewer Operating Statement - Final
B-3	31	Adjustments to Operating Income - Final
B-4	34	Test Year Operating Revenues
B-5	35	Operation and Maintenance Expenses by Month - Water
B-6	37	Operation and Maintenance Expenses by Month - Sewer
B-7	39	Comparative Operation and Maintenance Expenses - Water
B-8	40	Comparative Operation and Maintenance Expenses - Sewer
B-9	41	Schedule of Test Year Contractual Services
B-10	42	Analysis of Rate Case Expense
B-11	43	Analysis of Major Maintenance Projects - Water and Sewer
B-12	44	Schedule of Allocated Expenses
B-13	57	Depreciation Expense - Water
B-14	58	Depreciation Expense - Sewer
B-15	59	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	61	Reconciliation of Total Income Tax Provision - Final
C-2	62	State and Federal Income Tax Calculation - Current -Final
C-3	64	Schedule of Interest in Tax Expense Calculation
C-4	65	Book/Tax Differences - Permanent
C-5	66	Deferred Tax Expense - Final
C-6	68	Accumulated Deferred Income Taxes - Final
C-7	71	Investment Tax Credits
C-8	72	Parent(s) Debt Information
C-9	73	Income Tax Returns
C-10	74	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	75	Requested Cost of Capital - Final
D-2	76	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	77	Preferred Stock Outstanding
D-4	78	Short-Term Debt
D-5	79	Long-Term Debt
D-6	80	Variable Rate Long-Term Debt
D-7	81	Schedule of Customer Deposits

# FLORIDA PUBLIC SERVICE COMMISSION

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

### INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	82	Rate Schedule
E-2	84	Revenue Schedule at Present and Proposed Rates
E-3	86	Customer Monthly Billing Schedule
E-4	87	Miscellaneous Service Charges
E-5	89	Miscellaneous Service Charge Revenue
E-6	91	Public Fire Hydrants Schedule
E-7	92	Private Fire Protection Schedule
E-8	93	Contracts and Agreements Schedule
E-9	94	Tax or Franchise Fee Schedule
E-10	95	Service Availability Charges Schedule
E-11	96	Guaranteed Revenues Received Schedule
E-12	97	Class A Utility Cost of Service Study
E-13	98	Projected Test Year Revenue Calculation
E-14	99	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
<u>Bear Lake</u>		
F-1	100	Gallons of Water Pumped, Sold and Unaccounted For
F-2	101	Gallons of Wastewater Treated
F-3	102	Water Treatment Plant Data
F-4	103	Wastewater Treatment Plant Data
F-5	104	Used and Useful Calculations - Water Treatment Plant
F-6	105	Used and Useful Calculations - Wastewater Treatment Plant
F-7	106	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	107	Margin Reserve Calculations - Water and Wastewater
F-9	108	Equivalent Residential Connections - Water
F-10	109	Equivalent Residential Connections - Wastewater
<u>Combined Ravenna Park</u>		
F-1	110	Gallons of Water Pumped, Sold and Unaccounted For
F-2	111	Gallons of Wastewater Treated
F-3	112	Water Treatment Plant Data
F-4	113	Wastewater Treatment Plant Data
F-5	114	Used and Useful Calculations - Water Treatment Plant
F-6	115	Used and Useful Calculations - Wastewater Treatment Plant
F-7	117	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	118	Margin Reserve Calculations - Water and Wastewater
F-9	119	Equivalent Residential Connections - Water
F-10	120	Equivalent Residential Connections - Wastewater
<u>Crystal Lake</u>		
F-1	121	Gallons of Water Pumped, Sold and Unaccounted For
F-2	122	Gallons of Wastewater Treated
F-3	123	Water Treatment Plant Data
F-4	124	Wastewater Treatment Plant Data
F-5	125	Used and Useful Calculations - Water Treatment Plant
F-6	126	Used and Useful Calculations - Wastewater Treatment Plant
F-7	127	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	128	Margin Reserve Calculations - Water and Wastewater
F-9	129	Equivalent Residential Connections - Water
F-10	130	Equivalent Residential Connections - Wastewater
<u>Jansen</u>		
F-1	131	Gallons of Water Pumped, Sold and Unaccounted For
F-2	132	Gallons of Wastewater Treated
F-3	133	Water Treatment Plant Data
F-4	134	Wastewater Treatment Plant Data
F-5	135	Used and Useful Calculations - Water Treatment Plant
F-6	136	Used and Useful Calculations - Wastewater Treatment Plant
F-7	137	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	138	Margin Reserve Calculations - Water and Wastewater
F-9	139	Equivalent Residential Connections - Water
F-10	140	Equivalent Residential Connections - Wastewater

# FLORIDA PUBLIC SERVICE COMMISSION

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

### INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
		<u>Little Wekiva</u>
F-1	141	Gallons of Water Pumped, Sold and Unaccounted For
F-2	142	Gallons of Wastewater Treated
F-3	143	Water Treatment Plant Data
F-4	144	Wastewater Treatment Plant Data
F-5	145	Used and Useful Calculations - Water Treatment Plant
F-6	146	Used and Useful Calculations - Wastewater Treatment Plant
F-7	147	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	148	Margin Reserve Calculations - Water and Wastewater
F-9	149	Equivalent Residential Connections - Water
F-10	150	Equivalent Residential Connections - Wastewater
		<u>Oakland Shore</u>
F-1	151	Gallons of Water Pumped, Sold and Unaccounted For
F-2	152	Gallons of Wastewater Treated
F-3	153	Water Treatment Plant Data
F-4	154	Wastewater Treatment Plant Data
F-5	155	Used and Useful Calculations - Water Treatment Plant
F-6	156	Used and Useful Calculations - Wastewater Treatment Plant
F-7	157	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	158	Margin Reserve Calculations - Water and Wastewater
F-9	159	Equivalent Residential Connections - Water
F-10	160	Equivalent Residential Connections - Wastewater
		<u>Park Ridge</u>
F-1	161	Gallons of Water Pumped, Sold and Unaccounted For
F-2	162	Gallons of Wastewater Treated
F-3	163	Water Treatment Plant Data
F-4	164	Wastewater Treatment Plant Data
F-5	165	Used and Useful Calculations - Water Treatment Plant
F-6	166	Used and Useful Calculations - Wastewater Treatment Plant
F-7	167	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	168	Margin Reserve Calculations - Water and Wastewater
F-9	169	Equivalent Residential Connections - Water
F-10	170	Equivalent Residential Connections - Wastewater
		<u>Phillips</u>
F-1	171	Gallons of Water Pumped, Sold and Unaccounted For
F-2	172	Gallons of Wastewater Treated
F-3	173	Water Treatment Plant Data
F-4	174	Wastewater Treatment Plant Data
F-5	175	Used and Useful Calculations - Water Treatment Plant
F-6	176	Used and Useful Calculations - Wastewater Treatment Plant
F-7	177	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	178	Margin Reserve Calculations - Water and Wastewater
F-9	179	Equivalent Residential Connections - Water
F-10	180	Equivalent Residential Connections - Wastewater
		<u>Weathersfield</u>
F-1	181	Gallons of Water Pumped, Sold and Unaccounted For
F-2	182	Gallons of Wastewater Treated
F-3	183	Water Treatment Plant Data
F-4	184	Wastewater Treatment Plant Data
F-5	185	Used and Useful Calculations - Water Treatment Plant
F-6	186	Used and Useful Calculations - Wastewater Treatment Plant
F-7	188	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	189	Margin Reserve Calculations - Water and Wastewater
F-9	190	Equivalent Residential Connections - Water
F-10	191	Equivalent Residential Connections - Wastewater
		<u>INTERIM RATE SCHEDULES</u>
A-1 Interim	192	Water Rate Base - Interim
A-3 Interim	193	Adjustments to Rate Base
B-1 Interim	194	Schedule of Water Operating Statement - Interim
B-3 Interim	195	Adjustments to Operating Income
D-1 Interim	197	Requested Cost of Capital
D-2 Interim	198	Reconciliation of Capital Structure to Rate Base
E-1 Interim	199	Rate Schedule - Present, and Interim
E-2 Interim	200	Revenue Schedule at Present and Interim Rates

Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1  
 Page 1 of 1  
 Preparer: Deborah D. 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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	5,092,390	2,944,961	(A)	8,037,351	A-5, A-3
2						
3	Utility Land & Land Rights	(788)	-	(A)	(788)	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	123,235	(123,235)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(1,006,120)	6,481,232	(D)	5,475,112	A-9, A-3
10						
11	Less: CIAC	(1,088,263)	(115)	(E)	(1,088,378)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	1,010,698		(E)	1,010,698	A-14, A-3
14						
15	Acquisition Adjustments	(56,601)	56,601	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	4,927	(4,927)	(F)	-	-
18						
19	Advances For Construction	644	-		644	A-16
20						
21	Working Capital Allowance	-	77,955	(G)	77,955	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>4,080,123</b>	<b>9,432,472</b>		<b>13,512,594</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: A-2

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [ ] Final [X]

Historic [X] Projected [ ]

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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	2,257,726	93,862	(A)	2,351,588	A-6, A-3
2						
3	Utility Land & Land Rights	1,295	-	(A)	1,295	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	32	(32)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(384,628)	250,279	(D)	(134,349)	A-10, A-3
10						
11	Less: CIAC	(1,043,254)	-	(E)	(1,043,254)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	633,143		(E)	633,143	A-14, A-3
14						
15	Acquisition Adjustments	-	-	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	42,392	(G)	42,392	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>1,464,314</b>	<b>386,500</b>		<b>1,850,815</b>	

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: A-3

Test Year Ended: December 31, 2015

Page 1 of 2

Interim [ ] Final [X]

Docket No.: 160101-WS

Historic [X] Projected [ ]

Preparer: Deborah D. 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, Land		
2	Pro Forma Adjustments		
3	(a) Plant Additions		
4	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	165,000	
5	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	53,563	
6	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	433,375	
7	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	244,062	
8	331.4 Water Main Replacements	8,551,884	
9	360.2 Northwestern FM Replacement		300,000
10	340.5 - Allocation for GIS Mapping System	26,592	14,461
11	341.5 - Allocation for Vehicle Replacement	25,798	14,029
12	341.5 - Allocation for C4500 Kodiak Truck Upgrade	1,699	924
13	<b>Total Pro Forma Additions Adjustments</b>	<b>9,501,973</b>	<b>329,414</b>
14			
15	(b) Plant Retirements		
16	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(123,750)	
17	331.4 Water Main Replacements - SW Seminole	(6,413,913)	
18	341.5 - Allocation for Vehicle Replacement	(19,349)	(10,552)
19	360.2 Northwestern FM Replacement		(225,000)
20		<b>(6,557,012)</b>	<b>(235,552)</b>
21			
22	<b>Total Pro Forma Adjustments for Plant Additions &amp; Retirements</b>	<b>2,944,961</b>	<b>93,862</b>
23			
24	<b>Total Adjustments to Utility Plant in Service</b>	<b>2,944,961</b>	<b>93,862</b>
25			
26	(B) Non-Used & Useful		
27			
28	(C) Construction Work in Progress		
29	1. To remove from rate base construction work in process balance	<b>(123,235)</b>	<b>(32)</b>
30			
31	(D) Accumulated Depreciation		
32	(1) Test Year Adjustments		
33	(a) To restate Project Phoenix accumulated depreciation	<b>(39,958)</b>	<b>(21,729)</b>
34			
35	(2) Pro-Forma Adjustments		
36	(a) 311.3 To annualize accumulated depreciation for assets placed in service during the test year	376	
37			
38	<b>Total Adjustments to Annualize A/D for assets placed in service in the Test Year</b>	<b>376</b>	<b>-</b>
39			
40	(b) To calculate adjustments to accumulated depreciation for pro forma additions and retirements		
41	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	2,063	
42	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	1,339	
43	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	5,851	
44	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	2,843	
45	331.4 Water Main Replacements	99,629	
46	360.2 Northwestern FM Replacement		4,995
47	340.5 - Allocation for GIS Mapping System	887	482
48	341.5 - Allocation for Vehicle Replacement	2,580	1,403
49	341.5 - Allocation for C4500 Kodiak Truck Upgrade	170	92
50	<b>Total Pro Forma Additions Adjustments</b>	<b>115,362</b>	<b>6,972</b>
51			
52	(c) To adjust accumulated depreciation for pro forma plant retirements		
53	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(123,750)	
54	331.4 Water Main Replacements - SW Seminole	(6,413,913)	
55	341.5 - Allocation for Vehicle Replacement	(19,349)	(10,522)
56	360.1 Northwestern FM Replacement		(225,000)
57			
58	<b>Total Pro Forma Adjustments for Plant Additions &amp; Retirements</b>	<b>(6,441,650)</b>	<b>(228,550)</b>
59			
60	<b>Total Adjustments to Accumulated Depreciation</b>	<b>(6,481,232)</b>	<b>(250,279)</b>



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 2  
 Docket No.: 160101-WS  
 Preparer: Deborah D. 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) Contributions in Aid of Construction / Amortization		
2	CIAC - Meter Connection Fee included in Misc. Revenues in error	(115)	
3			
4	(F) Acquisition Adjustments	56,601	
5	Accumulated Amortization	(4,927)	
6			
7	(G) Working Capital	77,955	42,392

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 - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-4  
Page 1 of 1  
Preparer: Deborah D. 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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11 per Annual Report	4,220,820	2,481,005
2	Additions	175,108	253,731
3	Retirements	(40,059)	(18,105)
4	Adjustments - Rounding	1	
5			
6	Balance 12/31/12	4,355,870	2,716,631
7	Additions	486,000	533,001
8	Retirements	(54,691)	(3,470)
9	Adjustments - Rounding		
10			
11	Balance 12/31/13	4,787,179	3,246,162
12	Additions	100,177	
13	Retirements	72,554	1,157
14	Adjustments - UIF Allocations		(1,000,022)
15			
16	Balance 12/31/14	4,959,910	2,247,297
17	Additions	386,930	(32,030)
18	Retirements	(28,111)	(2,134)
19	Adjustments - Rounding		
20			
21	Balance 12/31/15	5,318,729	2,213,133
22			
23	Note:		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations		

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-5

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) NU&U %	(6) NU&U Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	56,016		56,016		
3	302.1 Franchises	4,818		4,818		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	(12,635)		(12,635)		
7	304.2 Structures & Improvements	279,032		279,032		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	211,949		211,949		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	3,063		3,063		
13	310.2 Power Generation Equipment	1,074		1,074		
14	311.2 Pumping Equipment	49,303		49,303		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	128,797	41,250	170,047		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	1,156,101		1,156,101		
21	320.3 Water Treatment Equipment	158,904		158,904		
22	339.3 Other Plant & Misc. Equipment	888		888		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	246		246		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	8,517	53,563	62,080		
27	330.4 Distr. Reservoirs & Standpipes	372,355	433,375	805,730		
28	331.4 Transm. & Distribution Mains	1,898,271	2,382,033	4,280,304		
29	333.4 Services	332,980		332,980		
30	334.4 Meters & Meter Installations	355,761		355,761		
31	335.4 Hydrants	59,647		59,647		
32	336.4 Backflow Prevention Devices	5,167		5,167		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	11,601		11,601		
36	304.5 Structures & Improvements - Water	(21)		(21)		
37	304.5 Structures & Improvements - Common	105,052		105,052		
38	340.5 Office Furniture & Equipment	344,702	26,592	371,294		
39	341.5 Transportation Equipment	124,466	8,148	132,614		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	20,827		20,827		
42	344.5 Laboratory Equipment	6,222		6,222		
43	345.5 Power Operated Equipment	6,002		6,002		
44	346.5 Communication Equipment	4,869		4,869		
45	347.5 Miscellaneous Equipment	-		-		
46	348.5 Other Tangible Plant	(602,372)		(602,372)		
47						
48	<b>TOTAL</b>	<b>5,091,602</b>	<b>2,944,961</b>	<b>8,036,563</b>	N/A	-

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

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

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

Schedule: A-5  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	56,012	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016	56,016
3	302.1 Franchises	4,811	4,819	4,819	4,819	4,819	4,819	4,819	4,818	4,818	4,818	4,818	4,818	4,818	4,818
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)	(12,635)
7	304.2 Structures & Improvements	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032	279,032
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949	211,949
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	3,342	3,342	3,342	3,063
13	310.2 Power Generation Equipment	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074
14	311.2 Pumping Equipment	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303	49,303
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	127,911	127,911	130,039	128,771	128,771	128,771	128,831	128,831	128,831	128,831	128,831	128,950	129,080	128,797
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	1,075,474	1,075,871	1,169,978	1,171,649	1,172,072	1,172,111	1,172,111	1,172,111	1,172,111	1,172,111	1,163,536	1,163,577	1,176,595	1,156,101
21	320.3 Water Treatment Equipment	158,225	158,225	158,225	158,225	158,225	158,225	158,248	158,248	158,248	158,248	160,985	161,122	161,304	158,904
22	339.3 Other Plant & Misc. Equipment	888	888	888	888	888	888	888	888	888	888	888	888	888	888
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	246	246	246	246	246	246	246	246	246	246	246	246	246	246
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	8,382	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,528	8,517
27	330.4 Distr. Reservoirs & Standpipes	364,300	364,634	364,998	364,998	364,998	364,998	364,998	380,946	380,946	380,946	381,156	381,156	381,546	372,355
28	331.4 Transm. & Distribution Mains	1,883,572	1,883,724	1,885,995	1,888,055	1,892,099	1,892,824	1,894,798	1,896,665	1,897,612	1,902,262	1,917,308	1,920,507	1,922,100	1,898,271
29	333.4 Services	329,636	329,636	329,636	330,572	330,652	330,934	331,538	332,867	333,578	334,020	337,033	339,160	339,482	332,980
30	334.4 Meters & Meter Installations	343,157	344,957	352,117	353,612	354,136	354,419	355,869	356,232	356,473	356,805	363,394	366,657	367,060	355,761
31	335.4 Hydrants	45,504	45,504	45,666	45,666	45,666	45,666	45,666	45,666	45,666	45,666	45,666	45,666	45,666	45,666
32	336.4 Backflow Prevention Devices	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	11,615	11,616	11,602	11,600	11,604	11,605	11,606	11,604	11,603	11,592	11,592	11,591	11,588	11,601
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	(278)
37	304.5 Structures & Improvements - Common	105,142	105,334	104,790	104,683	104,791	104,792	105,048	105,306	105,239	104,981	104,938	105,267	105,371	105,052
38	340.5 Office Furniture & Equipment	345,101	345,388	342,385	342,302	343,531	343,923	345,840	346,161	347,063	344,954	344,893	344,719	344,867	344,702
39	341.5 Transportation Equipment	120,618	120,729	120,489	128,175	126,944	127,331	123,775	123,410	125,035	124,969	124,888	124,727	124,466	
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	20,882	20,906	20,878	20,831	20,826	20,824	20,829	20,819	20,805	20,804	20,797	20,786	20,769	20,827
42	344.5 Laboratory Equipment	6,219	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222
43	345.5 Power Operated Equipment	5,252	5,252	5,252	5,252	6,896	6,896	6,896	6,896	6,896	5,825	5,825	5,825	5,977	6,002
44	346.5 Communication Equipment	4,913	4,924	4,872	4,865	4,881	4,881	4,888	4,880	4,884	4,834	4,833	4,830	4,821	4,869
45	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	348.5 Other Tangible Plant	(601,019)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,485)	(602,372)
47															
48	TOTAL	4,953,710	4,955,714	5,058,025	5,088,567	5,095,421	5,097,124	5,103,807	5,120,317	5,121,595	5,126,223	5,145,429	5,154,526	5,170,348	5,091,602

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

Florida Public Service Commission

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

Schedule: A-6  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	150		150		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	156,329		156,329		
8	355.2 Power Generation Equipment - Collection Plt	523		523		
9	360.2 Collection Sewers - Force	27,928	75,000	102,928		
10	361.2 Collection Sewers - Gravity	1,872,514		1,872,514		
11	362.2 Special Collecting Structures	-		-		
12	363.2 Services to Customers	91,991		91,991		
13	364.2 Flow Measuring Devices	9,174		9,174		
14	365.2 Flow Measuring Installations	-		-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	<b>SYSTEM PUMPING PLANT</b>					
17	353.3 Land & Land Rights	-		-		
18	354.3 Structures & Improvements	799,480		799,480		
19	355.3 Power Generation Equipment - Pumping Plt	-		-		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	16,765		16,765		
22	389.3 Other Plant & Misc. Equipment	-		-		
23	<b>TREATMENT AND DISPOSAL PLANT</b>					
24	353.4 Land & Land Rights	-		-		
25	354.4 Structures & Improvements	-		-		
26	355.4 Power Generation Equipment - Treatment Plt	-		-		
27	380.4 Treatment & Disposal Equipment	(496,163)		(496,163)		
28	381.4 Plant Sewers	-		-		
29	382.4 Outfall Sewer Lines	-		-		
30	389.4 Other Plant & Misc. Equipment	-		-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>					
32	353.5 Land & Land Rights	-		-		
33	354.5 Structures & Improvements	-		-		
34	355.5 Power Generation Equipment	-		-		
35	371.5 Pumping Equipment	-		-		
36	374.5 Reuse Distribution Reservoirs	-		-		
37	380.5 Treatment & Disposal Equipment	-		-		
38	381.5 Plant Sewers	-		-		
39	389.5 Other Plant & Misc. Equipment	-		-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>					
41	352.6 Franchises	-		-		
42	353.6 Land & Land Rights	-		-		
43	354.6 Structures & Improvements	-		-		
44	355.6 Power Generation Equipment	-		-		
45	366.6 Reuse Services	-		-		
46	367.6 Reuse Meters & Meter Installations	-		-		
47	371.6 Pumping Equipment	-		-		
48	375.6 Reuse Transmission & Distribution System	3,002		3,002		
49	389.6 Other Plant & Miscellaneous Equipment	-		-		
50	<b>GENERAL PLANT</b>					
51	353.7 Land & Land Rights	1,295		1,295		
52	354.7 Structures & Improvements	118		118		
53	354.7 Structures & Improvements - Common	-		-		
54	390.7 Office Furniture & Equipment	171,990	14,461	186,451		
55	391.7 Transportation Equipment	67,679	4,401	72,080		
56	392.7 Stores Equipment	-		-		
57	393.7 Tools, Shop & Garage Equipment	2,664		2,664		
58	394.7 Laboratory Equipment	-		-		
59	395.7 Power Operated Equipment	869		869		
60	396.7 Communication Equipment	-		-		
61	397.7 Miscellaneous Equipment	-		-		
62	398.7 Other Tangible Plant	(467,287)		(467,287)		
63						
64	<b>TOTAL</b>	<b>2,259,021</b>	<b>93,862</b>	<b>2,352,883</b>	<b>N/A</b>	<b>N/A</b>

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

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

Schedule: A-6  
Page 2 of 2  
Preparer: Deborah D. Swain

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	150	150	150	150	150	150	150	150	150	150	150	150	150	150
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329	156,329
8	355.2 Power Generation Equipment - Collection Plt	523	523	523	523	523	523	523	523	523	523	523	523	523	523
9	360.2 Collection Sewers - Force	26,348	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	28,046	27,928
10	361.2 Collection Sewers - Gravity	1,864,542	1,864,542	1,864,623	1,866,320	1,866,642	1,873,594	1,876,265	1,876,265	1,876,346	1,876,870	1,877,595	1,877,595	1,881,479	1,872,514
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991	91,991
13	364.2 Flow Measuring Devices	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174	9,174
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	798,700	798,700	798,862	798,862	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,790	799,480
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	16,202	16,202	16,202	16,371	16,371	16,371	16,371	16,371	16,371	17,289	17,289	18,267	18,267	16,765
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)	(496,163)
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	2,866	2,866	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,027	3,002
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
52	354.7 Structures & Improvements	118	118	118	118	118	118	118	118	118	118	118	118	118	118
53	390.7 Office Furniture & Equipment	172,093	172,341	170,819	170,805	171,440	171,542	172,522	172,700	173,210	172,166	172,121	172,033	172,074	171,990
54	391.7 Transportation Equipment	65,530	65,652	65,521	69,701	69,042	69,032	69,242	67,308	67,110	67,993	67,958	67,913	67,826	67,679
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664	2,664
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	-	472	472	472	472	472	472	472	2,664	2,664	2,664	869
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(467,246.21)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,290.04)	(467,287)
62															
63	TOTAL	2,245,116	2,247,140	2,245,891	2,252,395	2,253,621	2,260,665	2,264,526	2,262,770	2,263,163	2,264,445	2,267,280	2,268,127	2,272,125	2,259,021

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	CIAC			
10				
11	Accumulated Amortization of CIAC			
12				
13	Advances for Construction			
14				
15	Other (Explain)			
16				
17	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
18				
19	<b>Note: Water Plant is 100% Used &amp; Useful as per Schedules F5 and F7.</b>			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16  
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

Schedule: A-8  
Page 1 of 1  
Preparer: Deborah D. 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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11 per Annual Report	1,170,129	619,549
2	Additions	184,025	102,971
3	Retirements	(40,059)	(18,105)
4	Adjustments - UIF Allocations	(9,123)	(2,068)
5			
5	Balance 12/31/12	1,304,972	702,347
6	Additions	163,070	62,548
7	Retirements	(54,691)	(3,470)
8	Adjustments - UIF Allocations	(368,729)	299,724
9	Adjustments - Rounding	1	1
10			
11	Balance 12/31/13	1,044,623	1,061,150
12	Additions	11,498	(143,394)
13	Retirements	72,554	1,157
14	Adjustments - UIF Allocations	(397,441)	(279,799)
15	Adjustments - Rounding		
16			
17	Balance 12/31/14	731,234	639,114
18	Additions	148,857	63,917
19	Retirements	(28,111)	(2,134)
20	Adjustments - UIF Allocations		
21	Adjustments - Rounding		
22			
23	Balance 12/31/15	851,980	700,897
24			
25	<u>Note:</u>		
26	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

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



Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

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

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

Schedule: A-9  
 Page 1 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	(87,883)		(87,883)		
3	302.1 Franchises	885		885		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	68,698		68,698		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	160,299		160,299		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	198		198		
13	310.2 Power Generation Equipment	284		284		
14	311.2 Pumping Equipment	(37,209)		(37,209)		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	15,067	(121,687)	(106,620)		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	311,535	376	311,911		
21	320.3 Water Treatment Equipment	81,802		81,802		
22	339.3 Other Plant & Misc. Equipment	307		307		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	6		6		
26	311.4 Electric Pumping Equipment - T&D	1,617	1,339	2,956		
27	330.4 Distr. Reservoirs & Standpipes	(523,108)	5,851	(517,257)		
28	331.4 Transm. & Distribution Mains	625,140	(6,311,441)	(5,686,301)		
29	333.4 Services	156,210		156,210		
30	334.4 Meters & Meter Installations	281,740		281,740		
31	335.4 Hydrants	(16,794)		(16,794)		
32	336.4 Backflow Prevention Devices	1,571		1,571		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	<b>GENERAL PLANT</b>					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements - Water	(21)		(21)		
37	304.5 Structures & Improvements - Common	43,718		43,718		
38	340.5 Office Furniture & Equipment	297,982	(39,071)	258,911		
39	341.5 Transportation Equipment	98,762	(16,599)	82,163		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	25,344		25,344		
42	344.5 Laboratory Equipment	4,568		4,568		
43	345.5 Power Operated Equipment	150		150		
44	346.5 Communication Equipment	2,602		2,602		
45	347.5 Miscellaneous Equipment	-		-		
46	348.5 Other Tangible Plant	(507,350)		(507,350)		
47						
48	<b>TOTAL</b>	<u>1,006,120</u>	<u>(6,481,232)</u>	<u>(5,475,112)</u>	N/A	<u>N/A</u>

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-W5  
Test Year Ended: December 31, 2015  
Historic [X] Projected [ ]

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

Schedule: A-9  
Page 2 of 2  
Preparer: Deborah D. Swain  
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal.
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	(88,358)	(88,329)	(88,302)	(88,274)	(88,158)	(88,041)	(87,924)	(87,807)	(87,691)	(87,574)	(87,457)	(87,341)	(87,224)	(87,883)
3	302.1 Franchises	823	835	845	855	865	875	885	895	905	915	925	935	945	885
4	339.1 Other Plant & Misc. Equipment														
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	64,327	65,055	65,784	66,513	67,241	67,970	68,698	69,427	70,155	70,884	71,612	72,341	73,069	68,698
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	156,766	157,355	157,944	158,532	159,121	159,710	160,299	160,887	161,476	162,065	162,654	163,242	163,831	160,299
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	155	162	169	176	183	190	197	205	212	219	227	235	243	198
13	310.2 Power Generation Equipment	257	262	266	271	275	280	284	288	293	297	302	306	311	284
14	311.2 Pumping Equipment	(38,441)	(38,236)	(38,031)	(37,825)	(37,620)	(37,414)	(37,209)	(37,004)	(36,798)	(36,593)	(36,387)	(36,182)	(35,976)	(37,209)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	15,105	15,439	14,574	13,645	13,981	14,318	14,654	14,990	15,327	15,663	15,999	16,064	16,111	15,067
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	292,627	297,146	293,412	298,294	303,598	308,238	313,121	318,005	322,889	327,773	322,439	327,287	325,122	311,535
21	320.3 Water Treatment Equipment	79,669	80,269	80,868	81,467	82,067	82,666	82,993	83,592	84,192	84,791	80,426	80,227	80,196	81,802
22	339.3 Other Plant & Misc. Equipment	282	287	291	295	299	303	307	311	315	319	324	328	332	307
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	6	6
26	311.4 Electric Pumping Equipment - T&D	1,405	1,440	1,475	1,511	1,546	1,582	1,617	1,653	1,688	1,724	1,759	1,795	1,831	1,617
27	330.4 Distr. Reservoirs & Standpipes	(528,098)	(527,277)	(526,455)	(525,633)	(524,811)	(523,989)	(523,167)	(522,309)	(521,451)	(520,593)	(519,734)	(518,876)	(518,017)	(523,108)
28	331.4 Transm. & Distribution Mains	603,872	607,532	611,194	614,860	618,034	621,710	625,389	629,006	632,691	636,133	638,735	641,964	645,696	625,140
29	333.4 Services	152,248	152,935	153,622	154,251	154,940	155,629	156,320	157,014	157,708	157,991	158,693	159,336	160,043	156,210
30	334.4 Meters & Meter Installations	272,896	274,332	275,798	277,272	278,747	280,224	281,707	283,191	284,676	286,164	287,678	289,205	290,734	281,740
31	335.4 Hydrants	(15,908)	(15,824)	(15,740)	(17,616)	(17,498)	(17,380)	(17,262)	(17,143)	(17,025)	(16,907)	(16,789)	(16,671)	(16,553)	(16,794)
32	336.4 Backflow Prevention Devices	1,398	1,427	1,456	1,484	1,513	1,542	1,571	1,599	1,628	1,657	1,685	1,714	1,743	1,571
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights													(278)	(21)
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	304.5 Structures & Improvements - Common	42,893	43,159	43,080	43,159	43,399	43,582	43,801	43,935	44,073	44,082	44,247	44,400	44,519	43,718
38	340.5 Office Furniture & Equipment	281,830	285,259	285,586	288,168	292,408	295,560	298,857	301,598	304,548	305,505	308,624	311,641	314,185	297,982
39	341.5 Transportation Equipment	96,995	98,409	98,890	103,128	102,747	103,566	104,440	93,833	94,573	95,507	96,433	97,244	98,148	98,762
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	24,736	24,869	24,984	25,041	25,142	25,247	25,361	25,457	25,548	25,655	25,717	25,812	25,900	25,344
42	344.5 Laboratory Equipment	4,382	4,410	4,435	4,460	4,494	4,529	4,563	4,598	4,633	4,667	4,702	4,736	4,771	4,568
43	345.5 Power Operated Equipment	(59)	(30)	-	30	71	112	153	194	228	261	295	330	364	150
44	346.5 Communication Equipment	2,381	2,427	2,442	2,479	2,528	2,569	2,613	2,649	2,687	2,705	2,745	2,783	2,818	2,602
45	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	348.5 Other Tangible Plant	(501,515)	(503,119)	(503,977)	(504,834)	(505,692)	(506,550)	(507,407)	(508,265)	(509,122)	(509,980)	(510,837)	(511,695)	(512,553)	(507,350)
47															
48	<b>TOTAL</b>	<b>922,674</b>	<b>940,200</b>	<b>944,616</b>	<b>961,715</b>	<b>979,426</b>	<b>997,035</b>	<b>1,014,867</b>	<b>1,020,805</b>	<b>1,038,364</b>	<b>1,053,337</b>	<b>1,055,022</b>	<b>1,071,166</b>	<b>1,080,317</b>	<b>1,006,120</b>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Schedule: A-10

Page 1 of 2

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-W5

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

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

Preparer: Deborah D. Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) NU&U Final Amount	(7) Non-Used & Useful %	(8) NU&U Test Year Amount
1	<b>INTANGIBLE PLANT</b>							
2	351.1 Organization	110		110				
3	352.1 Franchises	-		-				
4	389.1 Other Plant & Misc. Equipment	-		-				
5	<b>COLLECTION PLANT</b>							
6	353.2 Land & Land Rights	-		-				
7	354.2 Structures & Improvements	141,010		141,010				
8	355.2 Power Generation Equipment - Collection Plt	168		168				
9	360.2 Collection Sewers - Force	(57,090)	(220,005)	(277,095)				
10	361.2 Collection Sewers - Gravity	644,270		644,270				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	63,168		63,168				
13	364.2 Flow Measuring Devices	3,524		3,524				
14	365.2 Flow Measuring Installations	-		-				
15	389.2 Other Plant & Misc. Equipment	-		-				
16	<b>SYSTEM PUMPING PLANT</b>							
17	353.3 Land & Land Rights	-		-				
18	354.3 Structures & Improvements	241,471		241,471				
19	355.3 Power Generation Equipment - Pumping Plt	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	(20,707)		(20,707)				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	353.4 Land & Land Rights	-		-				
25	354.4 Structures & Improvements	-		-				
26	355.4 Power Generation Equipment - Treatment Plt	-		-				
27	380.4 Treatment & Disposal Equipment	(75,470)		(75,470)				
28	381.4 Plant Sewers	-		-				
29	382.4 Outfall Sewer Lines	-		-				
30	389.4 Other Plant & Misc. Equipment	-		-				
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	353.5 Land & Land Rights	-		-				
33	354.5 Structures & Improvements	-		-				
34	355.5 Power Generation Equipment	-		-				
35	371.5 Pumping Equipment	-		-				
36	374.5 Reuse Distribution Reservoirs	-		-				
37	380.5 Treatment & Disposal Equipment	-		-				
38	381.5 Plant Sewers	-		-				
39	389.5 Other Plant & Misc. Equipment	-		-				
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	352.6 Franchises	-		-				
42	353.6 Land & Land Rights	-		-				
43	354.6 Structures & Improvements	-		-				
44	355.6 Power Generation Equipment	-		-				
45	366.6 Reuse Services	-		-				
46	367.6 Reuse Meters & Meter Installations	-		-				
47	371.6 Pumping Equipment	-		-				
48	375.6 Reuse Transmission & Distribution System	295		295				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	<b>GENERAL PLANT</b>							
51	353.7 Land & Land Rights	-		-				
52	354.7 Structures & Improvements	32,633		32,633				
53	354.7 Structures & Improvements - Common	0		-				
54	390.7 Office Furniture & Equipment	148,497	(21,247)	127,250				
55	391.7 Transportation Equipment	53,703	(9,027)	44,676				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	1,467		1,467				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	21		21				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(792,442)		(792,442)				
63								
64	<b>TOTAL</b>	<u>384,628</u>	<u>(250,279)</u>	<u>134,349</u>	N/A	<u>N/A</u>		<u>-</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
 Test Year Average Balance

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

Schedule: A-10  
 Page 2 of 2  
 Preparer: Deborah D. Swain

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
1	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	109	109	109	109	109	109	110	110	110	110	111	111	111	110
3	352.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	138,561	138,969	139,377	139,785	140,193	140,602	141,010	141,418	141,826	142,234	142,642	143,051	143,459	141,010
8	355.2 Power Generation Equipment - Collection Pit	155	157	159	161	163	165	168	170	172	174	176	179	181	168
9	360.2 Collection Sewers - Force	(57,407)	(57,492)	(57,414)	(57,336)	(57,258)	(57,180)	(57,102)	(57,024)	(56,946)	(56,868)	(56,791)	(56,713)	(56,634)	(57,090)
10	361.2 Collection Sewers - Gravity	625,095	628,688	632,282	635,880	639,478	639,097	642,714	646,332	649,949	653,568	657,187	660,807	664,429	644,270
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	61,958	62,160	62,361	62,563	62,765	62,967	63,168	63,370	63,572	63,774	63,975	64,177	64,379	63,168
13	364.2 Flow Measuring Devices	2,607	2,760	2,913	3,065	3,218	3,371	3,524	3,677	3,830	3,983	4,136	4,289	4,442	3,524
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	225,483	228,146	230,809	233,471	236,137	238,803	241,469	244,135	246,801	249,467	252,133	254,799	257,465	241,471
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	(20,625)	(20,550)	(20,475)	(20,772)	(20,696)	(20,620)	(20,543)	(20,468)	(20,393)	(20,817)	(20,737)	(21,292)	(21,207)	(20,707)
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	(61,688)	(63,985)	(66,283)	(68,579)	(70,876)	(73,173)	(75,471)	(77,768)	(80,064)	(82,362)	(84,659)	(86,956)	(89,252)	(75,470)
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
32	353.5 Land & Land Rights														
33	354.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	355.5 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
41	352.6 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	260	265	271	277	283	289	295	301	306	312	318	324	330	295
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements	32,628	32,632	32,632	32,632	32,633	32,633	32,633	32,634	32,634	32,634	32,635	32,635	32,635	32,633
53	390.7 Office Furniture & Equipment	139,739	141,662	141,907	143,305	145,540	147,212	148,947	150,414	151,992	152,547	154,205	155,815	157,180	148,497
54	391.7 Transportation Equipment	52,696	53,514	53,776	56,080	55,873	56,319	56,794	51,026	51,428	51,936	52,440	52,881	53,372	53,703
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	1,384	1,398	1,412	1,425	1,439	1,453	1,467	1,481	1,495	1,509	1,522	1,536	1,550	1,467
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	-	3	7	10	13	16	20	23	41	60	78	21
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(780,893)	(783,421)	(785,236)	(787,051)	(788,867)	(790,682)	(792,497)	(794,313)	(796,128)	(797,942)	(799,758)	(801,573)	(803,388)	(792,442)
62	<b>TOTAL</b>	<b>360,062</b>	<b>365,012</b>	<b>368,600</b>	<b>375,018</b>	<b>380,142</b>	<b>381,374</b>	<b>386,698</b>	<b>385,511</b>	<b>390,605</b>	<b>394,282</b>	<b>399,576</b>	<b>404,129</b>	<b>409,129</b>	<b>384,628</b>

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 - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-11  
Page 1 of 1  
Preparer: Deborah D. 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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11 per Annual Report	1,032,607	916,419
2	Additions		
3	Retirements		
4	Adjustments - UIF Allocations	(304)	(1,028)
5	Adjustments - Rounding		
6			
7	Balance 12/31/12	1,032,303	915,391
8	Additions	2,171	
9	Retirements		
10	Adjustments - UIF Allocations	55,014	49,390
11	Adjustments - Rounding		
12			
13	Balance 12/31/13	1,089,488	964,781
14	Additions	2,171	
15	Retirements		
16	Adjustments - UIF Allocations	(5,318)	78,473
17	Adjustments - Rounding		
18			
19	Balance 12/31/14	1,086,341	1,043,254
20	Additions	2,171	-
21	Retirements		
22	Adjustments - Rounding		
23			
24	Balance 12/31/15	1,088,512	1,043,254
25			
26	Note:		
27	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

Supporting Schedule: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average Balance

Schedule: A-12

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 2

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Recap Schedules: A-1, A-2

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)
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	157,319	-	157,319
8				
9	Contributed Lines	291,345	-	291,345
10				
11	Other - Contributed Property/Connection Fees	639,599	115	639,714
12				
13				
14	<b>Total</b>	<b>1,088,263</b>	<b>115</b>	<b>1,088,378</b>
15				
16				
17	<b>WASTEWATER</b>			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	577,186	-	577,186
24				
25	Other - Tap Fees	5,905	-	5,905
26				
27	Other - Contributed Property/Connection Fees	460,163	-	460,163
28				
29				
30	<b>Total</b>	<b>1,043,254</b>	<b>-</b>	<b>1,043,254</b>

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-W5  
 Test Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]

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

Preparer: Deborah D. Swain

Line No.	(1) Description	(2) Prior Year Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
1	WATER														
2	CIAC-WTR RES CAP FEE														
3	CIAC-WTR PLT MOD FEE														
4	SUB-TOTAL PLANT FEES														
5															
6	CIAC-WTR.TRANS & DISTR MAINS	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345
7	SUB-TOTAL MAINS	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345	291,345
8															
9	CIAC-WTR.STRUC & IMPRV SRC SUPPLY & PUMP PLT	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058
11	CIAC-WTR.WELLS & SPRINGS	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP														
14	CIAC-WTR.WATER TREATMENT EQPT	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661	177,661
15	CIAC-WTR.DIS RESV & STNDPIPES	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385
16	CIAC-WTR.HYDRANTS	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520
17	CIAC- OTHER TANGIBLE PLT WATER	216,681	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965	216,965
18	SUB-TOTAL CONTRIBUTED PROPERTY	639,337	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,621	639,599
19															
20	CIAC-WTR.SERVICE LINES	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140	64,140
21	CIAC-WTR.METERS	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354	61,354
22	CIAC-WTR.METER INSTALLATIONS	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623	1,623
23	CIAC-WATER-TAP	27,190	27,190	27,190	27,190	27,190	27,190	27,430	27,430	27,430	27,430	27,430	28,650	28,650	27,525
24	CIAC-WTR PLT MTR FEE	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,652	2,802	2,823	2,677
25	SUB-TOTAL TAPS & METERS	156,959	156,959	156,959	156,959	156,959	157,199	157,199	157,199	157,199	157,199	157,199	158,569	158,590	157,319
26															
27	TOTAL WATER CIAC	1,087,641	1,087,925	1,087,925	1,087,925	1,087,925	1,088,165	1,088,165	1,088,165	1,088,165	1,088,165	1,088,165	1,089,535	1,089,556	1,088,263
28															
29															
30															
31	WASTEWATER														
32	CIAC-SWR RES CAP FEE														
33	CIAC-SWR PLT MOD FEE														
34	SUB-TOTAL PLANT FEES														
35															
36	CIAC-FORCE MAINS	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869	80,869
37	CIAC-GRAVITY MAINS	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171	473,171
38	CIAC-SWR MANHOLES	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146
39	SUB-TOTAL MAINS	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186	577,186
40															
41	CIAC - STRUCT/IMPRV COLLECTION	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680	68,680
42	CIAC-STRUCT/IMPRV PUMP PLT LS	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060	114,060
43	CIAC-STRUCT/IMPRV TREATMENT PLANT														
44	CIAC-STRCT/IMP GEN PLT	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238	15,238
45	CIAC-POWER GEN EQUIP PUMP PLT														
46	CIAC-POWER GEN EQUIP TREAT PLT														
47	CIAC- TREAT/DISP EQUIP LAGOON	41	41	41	41	41	41	41	41	41	41	41	41	41	41
48	CIAC- TREAT/DISP EQUIP TRT PLT														
49	CIAC- OUTFALL LINES														
50	CIAC-OTHER TANGIBLE PLT SEWER	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264
50	SUB-TOTAL CONTRIBUTED PROPERTY	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283	467,283
51															
52	CIAC-SERVICES TO CUSTOMERS														
53	CIAC-SEWER-TAP	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
54	SUB-TOTAL TAPS	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
55															
56	CIAC-REUSE SERVICES														
57	CIAC- REUSE MGMT FEE														
58	CIAC-REUSE RES CAP FEE	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)
58	SUB-TOTAL REUSE RES CAP FEE	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)	(7,120)
59															
60	TOTAL WASTEWATER CIAC	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254	1,043,254

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 - UIF - Seminole County  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015

Schedule: A-13  
Page 1 of 1  
Preparer: Deborah D. 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 No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/11 per Annual Report	804,322	563,224
2	Additions	30,371	19,994
3	Retirements		
4	Adjustments - UIF Allocations	(121)	(2)
4	Adjustments - Rounding		(1)
5			
6	Balance 12/31/12	834,572	583,215
7	Additions	48,285	27,022
8	Retirements		
9	Adjustments - UIF Allocations	153,752	161,411
9	Adjustments - Rounding		1
10			
11	Balance 12/31/13	1,036,609	771,649
12	Additions	(135,207)	(181,629)
13	Retirements		
14	Adjustments - UIF Allocations	(50,048)	7,174
14	Adjustments - Rounding		
15			
16	Balance 12/31/14	851,354	597,194
17	Additions	43,536	48,228
18	Retirements		
19	Adjustments - UIF Allocations	112,919	4,367
20			
21	Balance 12/31/15	1,007,809	649,789
22			
23	<u>Note:</u>		
24	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

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



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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal.	Adjustments	Adjusted Average
1	<b>WATER</b>			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	103,545	-	103,545
8				
9	Contributed Lines	166,702	-	166,702
10				
11	Other - Contributed Property	740,451	-	740,451
12				
13				
14	<b>Total</b>	<b>1,010,698</b>	<b>-</b>	<b>1,010,698</b>
15				
16				
17	<b>WASTEWATER</b>			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	246,926	-	246,926
24				
25	Other - Tap Fees	154,479	-	154,479
26				
27	Other - Contributed Property	231,738	-	231,738
28				
29				
30	<b>Total</b>	<b>633,143</b>	<b>-</b>	<b>633,143</b>

Recap Schedules: A-1, A-2

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

Preparer: Deborah D. Swain

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year 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 Bal
1	WATER														
2	ACC AMORT WATER RES CAP FEE-NC														
3	ACC AMORT WATER PLT MOD FEE-NC														
4	SUB-TOTAL PLANT FEES														
5															
6	ACC AMORT TRANS & DISTR MAINS	163,308	163,873	164,439	165,005	165,571	166,136	166,702	167,268	167,833	168,399	168,965	169,531	170,096	166,702
7	SUB-TOTAL MAINS	163,308	163,873	164,439	165,005	165,571	166,136	166,702	167,268	167,833	168,399	168,965	169,531	170,096	166,702
8															
9	ACC AMORT-ORGANIZATION	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137	88,137
10	ACC AMORT STRUCT & IMPRV SRC	22,461	22,529	22,597	22,666	22,734	22,802	22,870	22,938	23,006	23,074	23,142	23,210	23,278	22,870
11	ACC AMORT STRUCT & IMPRV - WTP	10,920	10,949	10,978	11,007	11,036	11,065	11,093	11,122	11,151	11,180	11,209	11,238	11,267	11,093
12	ACC AMORT WELLS & SPRINGS	36,498	36,606	36,714	36,822	36,930	37,038	37,146	37,255	37,363	37,471	37,579	37,687	37,795	37,146
13	ACC AMORT ELECTRIC PUMP EQUIP	108,017	108,443	108,868	109,293	109,718	110,143	110,568	110,993	111,418	111,844	112,269	112,694	113,119	110,568
14	ACC AMORT ELEC PUMP EQP TRANS DIST														
15	ACC AMORT WATER TREATMENT EQPT	122,284	122,957	123,630	124,303	124,976	125,648	126,321	126,994	127,667	128,340	129,013	129,686	130,359	126,321
16	ACC AMORT DIS RESV & STNDPIPES	45,871	45,980	46,089	46,198	46,307	46,416	46,525	46,634	46,743	46,852	46,961	47,070	47,179	46,525
17	ACC AMORT HYDRANTS	6,606	6,640	6,674	6,709	6,743	6,777	6,811	6,846	6,880	6,914	6,948	6,982	7,017	6,811
18	ACC AMORT OTHER TANG PLT WATER	284,015	285,295	286,434	287,573	288,712	289,851	290,990	292,129	293,269	294,408	295,547	296,686	297,825	290,980
19	SUB-TOTAL CONTRIBUTED PROPERTY	724,809	727,536	730,121	732,708	735,293	737,877	740,461	743,048	745,634	748,220	750,805	753,390	755,976	740,451
20															
21	ACC AMORT SERVICE LINES	39,275	39,409	39,542	39,676	39,809	39,943	40,077	40,210	40,344	40,478	40,611	40,745	40,878	40,077
22	ACC AMORT METERS	48,980	49,235	49,491	49,747	50,002	50,258	50,514	50,769	51,025	51,280	51,536	51,792	52,047	50,514
23	ACC AMORT METER INSTALLATIONS	1,834	1,840	1,847	1,854	1,861	1,867	1,874	1,881	1,888	1,894	1,901	1,908	1,915	1,874
24	ACC AMORT WATER CIAC TAP	10,478	10,534	10,591	10,648	10,704	10,761	10,819	10,876	10,933	10,990	11,047	11,104	11,161	10,820
25	ACC AMORT WATER PLT METER FEE-NC	227	233	238	244	249	255	260	266	271	277	282	288	294	260
26	SUB-TOTAL TAPS & METERS	100,794	101,251	101,709	102,169	102,625	103,084	103,544	104,002	104,461	104,919	105,377	105,840	106,301	103,545
27															
28	TOTAL WATER CIAC AMORTIZATION	988,911	992,660	996,269	999,882	1,003,489	1,007,097	1,010,707	1,014,318	1,017,928	1,021,538	1,025,147	1,028,761	1,032,373	1,010,698
29															
30															
31	WASTEWATER														
32	ACC AMORT SEWER RES CAP FEE - NC														
33	ACC AMORT SEWER PLT MOD FEE - NC														
34	SUB-TOTAL PLANT FEES														
35															
36	ACC AMORT-SEWER FORCE MAINS	49,710	49,934	50,159	50,384	50,608	50,833	51,057	51,282	51,507	51,731	51,956	52,181	52,405	51,057
37	ACC AMORT-SEWER GRAVITY MAINS	184,065	184,939	185,814	186,688	187,563	188,438	189,312	190,187	191,062	191,936	192,811	193,685	194,560	189,312
38	ACC AMORT-SWR MANHOLES	6,171	6,235	6,299	6,364	6,428	6,492	6,557	6,621	6,685	6,750	6,814	6,878	6,942	6,557
39	SUB-TOTAL MAINS	239,946	241,108	242,272	243,436	244,599	245,763	246,926	248,090	249,254	250,417	251,581	252,744	253,907	246,926
40															
41	ACC AMORT ORGANIZATION	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043	101,043
42	ACC AMORT-STRUCT/IMPRV COLLECTION	19,051	19,230	19,410	19,589	19,768	19,948	20,127	20,306	20,486	20,665	20,844	21,024	21,203	20,127
43	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	55,121	55,501	55,881	56,261	56,641	57,021	57,401	57,781	58,161	58,541	58,921	59,301	59,681	57,401
44	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
45	ACC AMORT-STRUCT/IMP GEN PLT	9,443	9,482	9,522	9,562	9,602	9,642	9,681	9,721	9,761	9,801	9,841	9,880	9,920	9,681
46	ACC AMORT PWR GEN EQP COLL														
47	ACC AMORT PWR GEN EQP TREAT														
48	ACC AMORT-TREAT/DISP EQUIP LAGOON	41	41	41	41	41	41	41	41	41	41	41	41	41	41
49	ACC AMORT-TREAT/DISP EQUIP TRT PLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	ACC AMORT- OUTFALL LINE														
51	ACC AMORT- OTHER TANG PLT SEWER	24,148	26,392	28,636	30,880	33,124	35,368	37,612	39,855	42,099	44,343	46,587	48,831	51,075	37,612
52	SUB-TOTAL CONTRIBUTED PROPERTY	208,847	211,689	214,533	217,376	220,220	223,064	225,906	228,748	231,592	234,436	237,279	240,122	242,965	225,906
53															
54	ACC AMORT SEWAGE SERVICE LINES	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992	38,992
55	ACC AMORT SEWER TAP	115,413	115,425	115,438	115,450	115,462	115,474	115,487	115,499	115,511	115,524	115,536	115,548	115,561	115,487
56	SUB-TOTAL TAPS	154,405	154,417	154,430	154,442	154,454	154,466	154,479	154,491	154,503	154,516	154,528	154,540	154,553	154,479
57															
58	ACC AMORT-REUSE SERVICES														
59	ACC AMORT-REUSE TAP														
60	ACC AMORT-MGMT FEE-NC														
61	ACC AMORT-REUSE RES CAP F	5,921	5,906	5,891	5,876	5,862	5,847	5,832	5,817	5,802	5,788	5,773	5,758	5,743	5,832
62	SUB-TOTAL REUSE	5,921	5,906	5,891	5,876	5,862	5,847	5,832	5,817	5,802	5,788	5,773	5,758	5,743	5,832
63	TOTAL WASTEWATER CIAC AMORTIZATION	609,119	613,120	617,126	621,130	625,135	629,140	633,143	637,146	641,151	645,157	649,161	653,164	657,168	633,143

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

---

Line  
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, D
- 2 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Adjusted 12/31/11 Balance	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	-	-
22			
23	Adjustments to year-end test year balance:	-	-
24			
25	Adjusted 6/30/10 Balance	N/A	N/A
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - December 31, 2010	N/A	N/A
31	January		
32	February		
33	March		
34	April		
35	May		
36	June		
37	July		
38	August		
39	September		
40	October		
41	November		
42	Ending Balance December 31, 2011		
43			
44	Average Test Year Balance - 13 Months	N/A	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17  
 Page 1 of 1  
 Preparer: Deborah D. 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.

Line No		Water	Sewer	13-Month Average
1	<b>Final Rates</b>			
2	Current and Accrued Assets:			
3	Cash			3,062
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
5	Miscellaneous current and accrued assets			4,070
6	Material and Supplies			4,920
7	Miscellaneous Deferred Debits			71,595
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(176,934)
11	Accrued Taxes			(79,890)
12	Accrued Interest			(9,652)
13	Miscellaneous Current and Accrued Liabilities and Credits			-
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 277,911</b>
16				
17	<b>Allocation to Water &amp; Sewer</b>	<b>\$ 77,955</b>	<b>\$ 42,392</b>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<b>12/31/15 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
21	Marion County - Water	548.8	5.677%	\$ 15,778
22	Marion County - Wastewater	76.4	0.790%	\$ 2,196
23	Orange County - Water	310.5	3.212%	\$ 8,927
24	Pasco County - Water	2,869.5	29.685%	\$ 82,498
25	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
26	Pinellas County - Water	430.1	4.449%	\$ 12,365
27	Seminole County - Water	2,711.5	28.050%	\$ 77,955
28	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
29	<b>TOTAL UIF</b>	<b>9,666.5</b>	<b>100.00%</b>	<b>277,911</b>

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Utility Plant in Service	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
2	Construction Work in Progress	325,737		325,737	506,878		506,878	312,396		312,396
3	Other Utility Plant Adjustments	470,813		470,813	471,246		471,246	471,007		471,007
4	<b>GROSS UTILITY PLANT</b>	16,029,690	0	16,029,690	17,073,831	0	17,073,831	16,525,450	0	16,525,450
5	Less: Accumulated Depreciation	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
6										
7	<b>NET UTILITY PLANT</b>	12,704,391	0	12,704,391	13,280,655	0	13,280,655	12,955,317	0	12,955,317
8										
9	Cash	1,963		1,963	3,000		3,000	3,062		3,062
10	Accounts Receivable (net)	461,836		461,836	502,184		502,184	460,740		460,740
11	Notes Receivable			0	0		0	0		0
12	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
13	Notes Rec'b - Assoc. Cos.			0	0		0	0		0
14	Accts. Rec'b - Other			0	0		0	0		0
15	Accrued Interest Rec'b			0	0		0	0		0
16	Allowance for Bad Debts			0	0		0	0		0
17	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
18	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
19										
20	<b>TOTAL CURRENT ASSETS</b>	5,864,239	0	5,864,239	5,633,787	0	5,633,787	5,843,814	0	5,843,814
21										
22	<b>Net nonutility property</b>									
23	Unamortized Debt Discount & Exp.									
24	Prelim. Survey & Investigation Charges									
25	Clearing Accounts									
26	Deferred Rate Case Expense	348,690		348,690	254,785		254,785	298,666		298,666
27	Other Miscellaneous Deferred Debits	71,335		71,335	67,747		67,747	71,595		71,595
28	Accum. Deferred Income Taxes									
29										
30	<b>TOTAL OTHER ASSETS</b>	420,025	0	420,025	322,533	0	322,533	370,261	0	370,261
31										
32	<b>TOTAL ASSETS</b>	18,988,655	0	18,988,655	19,236,975	0	19,236,975	19,169,391	0	19,169,391

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

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

Schedule A-18  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) April-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	Utility Plant in Service	15,233,140	15,251,201	15,361,172	15,430,705	15,769,147	15,805,798	15,835,326	15,875,245	15,938,377	15,972,900	16,024,782	16,053,108	16,095,707	15,742,047
2	Construction Work in Progress	325,737	412,553	366,458	438,374	127,786	129,325	161,931	175,700	158,700	301,159	464,731	491,820	506,878	312,396
3	Other Utility Plant Adjustments	470,813	470,802	470,842	470,882	470,923	470,963	471,004	471,044	471,084	471,125	471,165	471,205	471,246	471,007
4	<b>GROSS UTILITY PLANT</b>	<b>16,029,690</b>	<b>16,134,556</b>	<b>16,198,472</b>	<b>16,339,962</b>	<b>16,367,856</b>	<b>16,406,086</b>	<b>16,468,260</b>	<b>16,521,989</b>	<b>16,568,162</b>	<b>16,745,184</b>	<b>16,960,678</b>	<b>17,016,133</b>	<b>17,073,831</b>	<b>16,525,450</b>
5	Less: Accumulated Depreciation	(3,325,299)	(3,376,074)	(3,414,782)	(3,465,424)	(3,512,154)	(3,552,195)	(3,593,267)	(3,591,400)	(3,637,909)	(3,677,705)	(3,712,667)	(3,759,683)	(3,793,175)	(3,570,133)
6															
7	<b>NET UTILITY PLANT</b>	<b>12,704,391</b>	<b>12,758,481</b>	<b>12,783,690</b>	<b>12,874,538</b>	<b>12,855,702</b>	<b>12,853,891</b>	<b>12,874,994</b>	<b>12,930,589</b>	<b>12,930,253</b>	<b>13,067,479</b>	<b>13,248,010</b>	<b>13,256,450</b>	<b>13,280,655</b>	<b>12,955,317</b>
8															
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,062
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,810	462,911	479,409	502,184	460,740
11	Notes Receivable														0
12	Accts. Rec'b - Assoc. Cos.	5,391,408	5,350,002	5,400,823	5,312,857	5,404,955	5,476,395	5,503,208	5,444,613	5,519,646	5,369,743	5,391,173	5,138,334	5,120,132	5,371,022
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts														0
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,963	4,401	4,920
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
19															
20	<b>TOTAL CURRENT ASSETS</b>	<b>5,864,239</b>	<b>5,813,337</b>	<b>5,858,314</b>	<b>5,761,756</b>	<b>5,870,045</b>	<b>5,969,525</b>	<b>5,980,767</b>	<b>5,901,175</b>	<b>5,988,151</b>	<b>5,832,587</b>	<b>5,866,117</b>	<b>5,629,777</b>	<b>5,633,787</b>	<b>5,843,814</b>
21															0
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														0
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
28	Accum. Deferred Income Taxes														0
29															
30	<b>TOTAL OTHER ASSETS</b>	<b>420,025</b>	<b>411,805</b>	<b>401,429</b>	<b>391,054</b>	<b>384,879</b>	<b>374,363</b>	<b>372,188</b>	<b>365,724</b>	<b>355,117</b>	<b>348,653</b>	<b>338,089</b>	<b>327,527</b>	<b>322,533</b>	<b>370,261</b>
31															
32	<b>TOTAL ASSETS</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,433</b>	<b>19,027,348</b>	<b>19,110,626</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,488</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.:160101-WS  
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/1/2014	(3) Adjustments	(4) Adjusted Prior Year Ended 12/1/2014	(5) Test Year Ended 12/1/2015	(6) Adjustments	(7) Adjusted Test Year Ended 12/1/2015	(8) 13-Month Average Bal.	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued						0	0		0
3	Additional Paid in Capital	8,817,649		8,817,649	8,817,649		8,817,649	8,817,649		8,817,649
4	Retained Earnings	(339,412)	152,538	(186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
5	Other Equity Capital						0	0		0
6										
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>152,538</b>	<b>8,830,775</b>	<b>8,869,285</b>	<b>152,534</b>	<b>9,021,819</b>	<b>8,852,931</b>	<b>156,721</b>	<b>9,009,652</b>
8										
9	Bonds						0	0		0
10	Reacquired Bonds						0	0		0
11	Advances From Associated Companies						0	0		0
12	Other Long-Term Debt						0	0		0
13										
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable			0			0	0		0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
19	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
20	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
21	Current Portion Long Term Debt			0			0	0		0
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends						0	0		0
24	Misc. Current and Accrued Liabilities & Credits	0			0	0	0	0		0
25										
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>		<b>7,719,231</b>	<b>7,772,304</b>	<b>0</b>	<b>7,772,304</b>	<b>7,774,978</b>	<b>0</b>	<b>7,774,978</b>
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges			0			0	0		0
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves						0	0		0
32										
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>		<b>78,731</b>	<b>76,375</b>	<b>0</b>	<b>76,375</b>	<b>77,553</b>	<b>0</b>	<b>77,553</b>
34										
35	Contributions in Aid of Construction	3,843,530		3,843,530	3,846,939		3,846,939	3,845,047		3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851)	(2,668,629)		(2,668,629)	(2,591,578)		(2,591,578)
37				0			0	0		0
38	Accumulated Deferred Income Taxes	1,199,777	(152,538)	1,047,239	1,340,701	(152,534)	1,188,167	1,210,459	(156,721)	1,053,738
39										
40	<b>Total Equity Capital and Liabilities</b>	<b>\$ 18,988,655</b>	<b>\$ -</b>	<b>\$ 18,988,655</b>	<b>\$ 19,236,975</b>	<b>\$ -</b>	<b>\$ 19,236,975</b>	<b>\$ 19,169,391</b>	<b>\$ -</b>	<b>\$ 19,169,391</b>



Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

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

Schedule A-19  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
2	Preferred Stock Issued														0
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649	8,817,649
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
5	Other Equity Capital														0
7	<b>TOTAL EQUITY CAPITAL</b>	<b>8,678,237</b>	<b>8,738,678</b>	<b>8,734,850</b>	<b>8,710,032</b>	<b>8,770,914</b>	<b>8,875,896</b>	<b>8,885,696</b>	<b>8,922,829</b>	<b>8,986,569</b>	<b>8,921,503</b>	<b>8,974,014</b>	<b>9,019,602</b>	<b>8,869,285</b>	<b>8,852,931</b>
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
14	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
16	Accounts Payable	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,094	153,466	187,660	323,554	166,020	206,294	176,934
17	Notes Payable														0
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800
19	Customer Deposits	53,859	52,899	53,347	53,036	51,989	51,962	51,775	51,962	51,351	52,824	52,767	53,367	53,988	52,702
20	Accrued Taxes	60,450	929	24,642	55,541	83,922	112,307	141,033	81,289	109,281	127,442	155,690	40,648	45,399	79,890
21	Current Portion Long Term Debt														0
22	Accrued Interest	8,809	9,013	8,744	8,968	9,177	9,372	9,575	9,789	9,989	10,204	10,404	10,616	10,822	9,652
23	Accrued Dividends														0
24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>7,719,231</b>	<b>7,667,260</b>	<b>7,721,148</b>	<b>7,742,347</b>	<b>7,778,295</b>	<b>7,773,866</b>	<b>7,807,858</b>	<b>7,753,934</b>	<b>7,779,887</b>	<b>7,833,929</b>	<b>7,998,215</b>	<b>7,726,451</b>	<b>7,772,304</b>	<b>7,774,978</b>
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)
29	Prepaid Capacity Charges														0
30	Accum. Deferred ITC's	81,679	81,483	81,287	81,090	80,894	80,698	80,501	80,305	80,109	79,912	79,716	79,520	79,323	80,501
31	Operating Reserves														0
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>	<b>78,731</b>	<b>78,535</b>	<b>78,339</b>	<b>78,142</b>	<b>77,946</b>	<b>77,750</b>	<b>77,553</b>	<b>77,357</b>	<b>77,161</b>	<b>76,964</b>	<b>76,768</b>	<b>76,572</b>	<b>76,375</b>	<b>77,553</b>
35	Contributions in Aid of Construction	3,843,530	3,843,691	3,843,691	3,844,891	3,844,891	3,845,131	3,845,131	3,845,131	3,845,131	3,845,131	3,845,481	3,846,851	3,846,939	3,845,047
36	Less: Accum. Amortization of CIAC	(2,530,851)	(2,544,318)	(2,534,192)	(2,547,639)	(2,561,046)	(2,574,493)	(2,587,940)	(2,601,387)	(2,614,833)	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629)	(2,591,578)
38	Accumulated Deferred Income Taxes	1,199,777	1,199,777	1,199,599	1,199,575	1,199,627	1,199,630	1,199,651	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
40	<b>Total Equity Capital and Liabilities</b>	<b>18,988,655</b>	<b>18,983,623</b>	<b>19,043,434</b>	<b>19,027,348</b>	<b>19,110,627</b>	<b>19,197,779</b>	<b>19,227,949</b>	<b>19,197,489</b>	<b>19,273,521</b>	<b>19,248,719</b>	<b>19,452,217</b>	<b>19,213,754</b>	<b>19,236,975</b>	<b>19,169,391</b>

Net Operating  
Income

Schedule of Wastewater Net Operating Income

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

Schedule: B-2  
 Page 1 of 1  
 Preparer: Deborah D. 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	837,784	2,352	840,136	(26,532)	813,604	B-4, B-3
2							
3	Operation & Maintenance	284,892	237,699	522,591		522,591	B-6, B-3
4	Depreciation, net of CIAC Amort.	(19,882)	31,649	11,767		11,767	B-14, B-3
5	Amortization	-	-	-	-	-	
6							
7	Taxes Other Than Income	-	77,961	77,961	(1,194)	76,767	B-15, B-3
8							
9	Provision for Income Taxes	49,522	(49,522)		54,771	54,771	C-1, C-2, B-3
10							
11	OPERATING EXPENSES	314,532	297,787	612,319	53,577	665,896	
12							
13	NET OPERATING INCOME	523,252	(295,434)	227,817	(80,109)	147,708	
14							
15							
16							
17							
18	RATE BASE	1,464,314	386,500	1,850,815		1,850,815	
19							
20							
21	RATE OF RETURN	35.73 %		12.31 %		7.98 %	

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

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

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

Line No.	Description	Water	Wastewater
1	<b>(A) Operating Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	1,009,309	837,784
5	(a) To remove Accrued Revenues per B4	(7,571)	(8,248)
6	(b) To reclass Connection Meter Fee to CIAC	(115)	
7	(d) To remove non-utility fees for collecting sales tax	(8)	
8	Adjustment to Test Year Revenues	<u>(7,694)</u>	<u>(8,248)</u>
9			
10	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>1,001,615</u>	<u>829,536</u>
11			
12	(2) Annualized Revenue		
13	To calculate test year revenues based on current rates		
14	Annualized water/sewer revenues per Schedule E-2	1,031,571	840,136
15	Test Year Adjusted Revenues per above	<u>1,001,615</u>	<u>829,536</u>
16	Adjustment required to annualize revenues	<u>\$29,956</u>	<u>10,600</u>
17			
18	<u>Pro-Forma Adjustments</u>		
19	(3) <u>Revenue Increase</u>		
20	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>1,631,780</u>	<u>(26,532)</u>
21			
22	<b>Total Adjustments to Revenues</b>	<b><u>1,654,042</u></b>	<b><u>(24,180)</u></b>
23			
24	<b>(B) <u>Operations &amp; Maintenance (O&amp;M) Expenses</u></b>		
25	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3)		
26	for detail accounts and amounts		
27	Total Allocation to Wastewater	<u>(209,611)</u>	<u>209,611</u>
28			
29	<u>Pro-Forma Adjustments</u>		
30	(2) Adjustment to Salary & Benefit		
31	(a) To adjust Salary & Benefits for addition of 5 FTE		
32	601/701 Salary & Wages	5,322	2,895
33	604/704 Employee Pensions & Benefits	1,782	969
34	(a) To annualize 2015 Salary & Benefits		
35	601/701 Salary & Wages	4,871	2,649
36	603/703 Salaries & Wages - Officers, Etc.	312	170
37	604/704 Employee Pensions & Benefits	<u>2,233</u>	<u>1,214</u>
38	Adjustments for Payroll Related Increases - Pro Forma Adjustment	<u>14,520</u>	<u>7,897</u>
39			
40	(6) To reflect the increase in cost of sewer treated		
41	City of Sanford, Ravenna Park		1,817
42	City of Altamonte Springs, Weathersfields & Trailwoods		<u>1,870</u>
43	710 - Purchased Sewer Expense Adjustment		<u>3,687</u>
44	(8) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	<u>338</u>	<u>184</u>
45			
46	(9) Amortization of Deferred Costs		
47	(a) Amortization of rate case expense per Schedule B-10		
48	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>31,950</u>	<u>16,321</u>
49			
50	<b>Total Pro Forma Adjustments to O&amp;M</b>	<b><u>46,807</u></b>	<b><u>28,088</u></b>
51			
52	<b>Total Adjustments to O&amp;M Expenses</b>	<b><u>(162,803)</u></b>	<b><u>237,699</u></b>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]  
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission  
 Schedule: B-3  
 Page 2 of 3  
 Docket No.: 160101-WS  
 Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(C) Depreciation, net of CIAC Amort.		
2	(1) To allocate common general depreciation expense from water to wastewater	(30,270)	30,270
3	(See Schedules B13 & B14, column (3) for account breakdown)		
4			
5	(2) To restate Project Phoenix depreciation expense	(5,461)	(2,970)
6			
7			
8	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(35,731)</b>	<b>27,300</b>
9			
10	<u>Pro-Forma Adjustments</u>		
11	(3) 339.1 To annualize depreciation expense for assets placed in service during the test year	376	
12			
13	(4) To add Depreciation Expense for Pro Forma Plant Additions		
14	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	4,125	
15	311.4 Ravenna Park/Crystal Lake Interconnect Electrical Equip	2,678	
16	330.4 Ravenna Park/Crystal Lake Interconnect Reservoir	11,701	
17	331.4 Ravenna Park/Crystal Lake Interconnect Water Mains	5,687	
18	331.4 Water Main Replacements - SW Seminole	199,259	
19	360.2 Northwestern FM Replacement		9,990
20	340.5 - Allocation for GIS Mapping System	1,774	965
21	341.5 - Allocation for Vehicle Replacement	5,160	2,806
22	341.5 - Allocation for C4500 Kodiak Truck Upgrade	340	185
23			
24	(5) To reduce Depreciation Expense for Pro Forma Plant Retirements		
25	304.3 Electrical Improvements at Little Wekiva and Jansen WTP	(3,094)	
25	331.4 Water Main Replacements	(149,444)	
26	341.5 - Allocation for Vehicle Replacement	(3,870)	(2,104)
27	360.2 Northwestern FM Replacement		(7,493)
28	<b>Total Proforma Adjustment to Depreciation Expense</b>	<b>74,692</b>	<b>4,349</b>
29			
30	<b>Total Adjustment to Depreciation Expense</b>	<b>38,961</b>	<b>31,649</b>
31			
32	(E) <b>Taxes Other Than Income (TOTI)</b>		
33	<b>Test Year Adjustments</b>		
34	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(190,282)	
35			
36			
37	(2) Payroll Taxes		
38	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	14,149	7,694
39			
40	(3) Personal Property Tax		
41	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books	52,191	23,924
42			
43	(4) Real Estate Tax		
44	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	2,284	-
45	(b) Allocation of allocated taxes per books based on ERCs	5,610	3,051
46			
47	<b>Total Real Estate Tax Adjustment</b>	<b>7,894</b>	<b>3,051</b>
48	(5) General & Other Taxes		
49	(a) Allocate business tax between water and sewer	114	62
50			
51	(6) Regulatory Assessment Fees (RAF)		
52	(a) Calculate RAFs based on Adjusted Test Year Revenues		
53	Test Year Adjusted Revenues	1,001,615	829,536
54	(b) Calculate RAFs for Annualized Revenues		
55	Annualized Revenues Adjustment	29,956	10,600
56	<b>Total Test Year Adjusted Revenues</b>	<b>1,031,571</b>	<b>840,136</b>
57	RAF Rate	4.5%	4.5%
58	Adjusted Test Year RAF	46,421	37,806
59			
60	<b>Total Test Year Adjustments to TOTI</b>	<b>(69,513)</b>	<b>72,537</b>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Test Year Ended: December 31, 2015  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]  
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission  
 Schedule: B-3  
 Page 3 of 3  
 Docket No.: 160101-WS  
 Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	Pro Forma Adjustments		
2	(7) Regulatory Assessment Fees (RAF)		
3	(a) Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	1,631,780	(26,532)
5	RAF Rate	4.5%	4.5%
6	Pro Forma Adjustment to RAF	73,430	(1,194)
7			
8	(8) Payroll Taxes		
9	(a) Adjust Payroll Taxes based on annualized 2015 salary	397	216
10	(b) Adjust Payroll Taxes for additional 5 FTE	407	221
11	Total Payroll Tax Adjustment	804	437
12			
13	(9) Total Net Plant Additions	9,386,611	322,442
14	Millage rate	15,4670	15,4670
15	Increase in ad valorem taxes for Pro Forma Plant Additions	145,183	4,987
16			
17	Total Pro Forma Adjustments to TOTI	219,416	4,230
18			
19	Total Adjustments to TOTI	149,904	76,767
20			
21	(F) Provision for Income Taxes		
22	(1) Adjusted taxes prior to revenue increase	(91,067)	(49,522)
23			
24	(2) To calculate additional taxes due to requested revenue adjustments	399,921	54,771
25			
26	Total Adjustments to Provision for Income Taxes	308,854	5,249

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4  
 Page 1 of 1  
 Preparer: Deborah D. 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.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue	0	521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	957,798	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	26,879	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	786,903
8	462.2 Private Fire Protection		522.2 Measured - Commercial	39,457
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	<u>7,571</u>	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	<u>8,248</u>
16	<b>TOTAL WATER SALES</b>	<u>992,249</u>	<b>TOTAL SEWER SALES</b>	<u>834,608</u>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	458	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	<u>16,602</u>	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	3,176
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES</b>	<u>17,060</u>	<b>TOTAL OTHER SEWER REVENUES</b>	<u>3,176</u>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u><u>1,009,309</u></u>	<b>TOTAL SEWER OPERATING REVENUES</b>	<u><u>837,784</u></u>

Detail of Operation & Maintenance Expenses Water

Florida Public Serv

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: B-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah

Historic [X] or Projected [ ]

Recap Schedules:

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.

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(4) Adjusted Total
			B3 - (B)(1)	B3 - (B)(2)-(6)	
1	601 Salaries & Wages - Employees	200,534	(70,637)	10,193	140,090
2	603 Salaries & Wages - Officers, Etc.	12,845	(4,524)	312	8,632
3	604 Employee Pensions & Benefits	91,913	(32,376)	4,015	63,552
4	610 Purchased Water	68,510			68,510
5	615 Purchased Power	39,389			39,389
6	616 Fuel for Power Purchased	-			-
7	618 Chemicals	30,642			30,642
8	620 Materials & Supplies	17,286	(5,559)		11,727
9	631 Contractual Services - Engr.	(1)			(1)
10	632 Contractual Services - Acct.	10,904	(3,841)		7,063
11	633 Contractual Services - Legal	(120)	42		(77)
12	634 Contractual Services - Mgmt. Fees	-			-
13	635 Contractual Services - Testing	20,946			20,946
14	636 Contractual Services - Other	24,840	(8,750)		16,090
15	641 Rental of Building/Real Prop.	350	(123)		227
16	642 Rental of Equipment	53	(19)		34
17	650 Transportation Expenses	17,373	(6,119)	338	11,591
18	656 Insurance - Vehicle	-			-
19	657 Insurance - General Liability	33,076	(11,651)		21,425
20	658 Insurance - Workman's Comp.	-			-
21	659 Insurance - Other	7,252	(2,555)		4,698
22	660 Advertising Expense	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	106,640	(37,563)	31,950	101,026
24	667 Reg. Comm. Exp. - Other	623	(220)		404
25	670 Bad Debt Expense	26,566	(1,387)		25,179
26	675 Miscellaneous Expenses	83,558	(24,329)		59,230
27					
28	<b>TOTAL</b>	<b>793,180</b>	<b>(209,611)</b>	<b>46,807</b>	<b>630,377</b>



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: B-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-1

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.

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	601 Salaries & Wages - Employees	14,046	12,794	13,716	15,714	15,415	16,423	18,761	18,583	18,256	18,384	18,708	19,735	200,534
2	603 Salaries & Wages - Officers, Etc.	1,016	1,036	996	1,039	1,021	1,025	1,313	786	1,002	1,026	2,496	88	12,845
3	604 Employee Pensions & Benefits	10,549	7,592	6,397	5,801	6,542	9,159	6,932	7,851	5,348	7,663	7,900	10,180	91,913
4	610 Purchased Water	5,000	6,381	3,169	5,138	6,022	4,493	18,930	874	4,010	3,782	2,605	8,106	68,510
5	615 Purchased Power	3,569	2,299	3,563	3,554	3,433	4,269	2,771	3,217	2,554	3,935	3,216	3,009	39,389
6	616 Fuel for Power Purchased													-
7	618 Chemicals	1,369	2,269	871	2,477	3,571	3,278	2,907	2,158	3,726	2,207	2,308	3,502	30,642
8	620 Materials & Supplies	1,584	1,144	1,424	1,836	1,232	1,533	1,229	1,430	1,503	1,264	1,282	1,825	17,286
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	183	(184)	-	-	-	(1)
10	632 Contractual Services - Acct.	808	815	856	801	801	803	950	948	942	944	1,117	1,119	10,904
11	633 Contractual Services - Legal	-	9	-	98	-	-	-	(376)	-	32	-	118	(120)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	643	11,340	123	470	410	1,094	506	1,800	1,260	1,350	980	970	20,946
14	636 Contractual Services - Other	1,275	1,864	2,002	1,831	2,951	2,220	2,696	1,745	2,029	2,170	1,790	2,267	24,840
15	641 Rental of Building/Real Prop.	26	25	26	26	27	27	28	28	28	28	28	55	350
16	642 Rental of Equipment	-	-	35	-	-	-	-	-	-	-	-	18	53
17	650 Transportation Expenses	1,171	1,265	1,277	1,678	1,836	1,561	1,547	1,446	1,313	1,576	1,400	1,303	17,373
18	656 Insurance - Vehicle													-
19	657 Insurance - General Liability	2,787	2,434	2,736	2,794	2,747	2,760	2,749	2,744	2,727	2,916	2,842	2,840	33,076
20	658 Insurance - Workman's Comp.													-
21	659 Insurance - Other	91	165	90	342	401	791	950	216	772	1,414	2,411	(391)	7,252
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	8,887	106,640
24	667 Reg. Comm. Exp. - Other	(418)	(7)	21	216	133	172	21	20	-	244	7	213	623
25	670 Bad Debt Expense	1,152	3,243	3,442	1,563	2,149	1,694	440	1,784	2,874	2,382	2,663	3,180	26,566
26	675 Miscellaneous Expenses	3,090	5,280	7,190	8,176	6,475	6,443	5,039	9,335	5,215	7,824	6,467	13,025	83,558
27														
28	<b>TOTAL</b>	<b>56,644</b>	<b>68,835</b>	<b>56,820</b>	<b>62,440</b>	<b>64,053</b>	<b>66,630</b>	<b>76,657</b>	<b>63,656</b>	<b>62,263</b>	<b>68,028</b>	<b>67,106</b>	<b>80,048</b>	<b>793,180</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: B-6

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	B3 - (B)(2)-(6)	
1	701 Salaries & Wages - Employees	-	70,637	5,544	76,181
2	703 Salaries & Wages - Officers, Etc.	-	4,524	170	4,694
3	704 Employee Pensions & Benefits	-	32,376	2,183	34,559
4	710 Purchased Sewage Treatment	275,178	-	3,687	278,865
5	711 Sludge Removal Expense	0	-	-	0
6	715 Purchased Power	8,235	-	-	8,235
7	716 Fuel for Power Purchased	-	-	-	-
8	718 Chemicals	-	-	-	-
9	720 Materials & Supplies	75	5,559	-	5,635
10	731 Contractual Services - Engr.	-	-	-	-
11	732 Contractual Services - Acct.	-	3,841	-	3,841
12	733 Contractual Services - Legal	-	(42)	-	(42)
13	734 Contractual Services - Mgmt. Fees	-	-	-	-
14	735 Contractual Services - Testing	0	-	-	0
15	736 Contractual Services - Other	-	8,750	-	8,750
16	741 Rental of Building/Real Prop.	-	123	-	123
17	742 Rental of Equipment	-	19	-	19
18	750 Transportation Expenses	-	6,119	184	6,303
19	756 Insurance - Vehicle	-	-	-	-
20	757 Insurance - General Liability	-	11,651	-	11,651
21	758 Insurance - Workman's Comp.	-	-	-	-
22	759 Insurance - Other	-	2,555	-	2,555
23	760 Advertising Expense	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	37,563	16,321	53,884
25	767 Reg. Comm. Exp. - Other	-	220	-	220
26	770 Bad Debt Expense	-	1,387	-	1,387
27	775 Miscellaneous Expenses	1,404	24,329	-	25,733
28					
29	<b>TOTAL</b>	<b>284,892</b>	<b>209,611</b>	<b>28,088</b>	<b>522,591</b>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

Schedule: B-6  
 Page 2 of 2  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	15,113	25,169	24,768	42,112	3,326	10,485	22,834	12,673	33,820	27,920	33,451	23,507	275,178
5	711 Sludge Removal Expense	181	(181)	-	-	-	-	-	-	-	-	-	-	0
6	715 Purchased Power	637	722	773	822	595	675	579	840	617	823	569	583	8,235
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	32	-	-	-	-	-	-	-	-	-	-	43	75
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	136	(136)	-	-	-	-	-	-	-	-	-	-	0
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	-	-	151	-	232	-	-	-	166	11	505	340	1,404
28														
29	<b>TOTAL</b>	<b>16,099</b>	<b>25,575</b>	<b>25,691</b>	<b>42,935</b>	<b>4,152</b>	<b>11,160</b>	<b>23,412</b>	<b>13,513</b>	<b>34,603</b>	<b>28,753</b>	<b>34,526</b>	<b>24,473</b>	<b>284,892</b>

Operation & Maintenance Expense Comparison - Water

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

Schedule: B-7  
 Page 1 of 1  
 Preparer: Patrick Flynn

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/11	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	124,038	200,534	(60,444)	140,090	16,052	12.94 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015
2	603 Salaries & Wages - Officers, Etc.	22,928	12,845	(4,212)	8,632	(14,296)	(62.35) %	Under benchmark
3	604 Employee Pensions & Benefits	35,312	91,913	(28,361)	63,552	28,240	79.97 %	Reflects large increases in health care costs since the last TY
4	610 Purchased Water	12,184	68,510	-	68,510	56,326	462.30 %	Loss of Crystal Lake well required the purchase of bulk water until proforma project is completed
5	615 Purchased Power	33,475	39,389	-	39,389	5,914	17.67 %	Increase in unit power cost and increase in the kwh purchased
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-
7	618 Chemicals	29,256	30,642	-	30,642	1,386	4.74 %	Increase in the volume of chlorine and other chemicals used for water treatment
8	620 Materials & Supplies	9,647	17,286	(5,559)	11,727	2,080	21.56 %	Reflects the variance from year to year in repair activities and costs associated with them
9	631 Contractual Services - Engr.	1,446	(1)	-	(1)	(1,447)	(100.04) %	Under benchmark
10	632 Contractual Services - Acct.	3,524	10,904	(3,841)	7,063	3,539	100.43 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY
11	633 Contractual Services - Legal	135	(120)	42	(77)	(212)	(157.34) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	14,605	20,946	-	20,946	6,341	43.42 %	Increase in sample analysis; triennial sampling of all Seminole system
14	636 Contractual Services - Other	15,954	24,840	(8,750)	16,090	136	0.85 %	De minimus amount
15	641 Rental of Building/Real Prop.	287	350	(123)	227	(60)	(20.90) %	Under benchmark
16	642 Rental of Equipment	20	53	(19)	34	14	70.20 %	De minimus amount
17	650 Transportation Expenses	12,888	17,373	(5,782)	11,591	(1,297)	(10.07) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	33,076	(11,651)	21,425	21,425	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-
21	659 Insurance - Other	21,124	7,252	(2,555)	4,698	(16,426)	(77.76) %	Under benchmark
22	660 Advertising Expense	52	-	-	-	(52)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	53,047	106,640	(5,613)	101,026	n/a	n/a	Not subject to Index Benchmarking
24	667 Reg. Comm. Exp. - Other	7,580	623	(220)	404	(7,176)	(94.67) %	Under benchmark
25	670 Bad Debt Expense	20,660	26,566	(1,387)	25,179	4,519	21.87 %	De minimus amount
26	675 Miscellaneous Expenses	52,115	83,558	(24,329)	59,230	7,115	13.65 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses
27	<b>TOTAL</b>	<b>470,277</b>	<b>793,180</b>	<b>(162,803)</b>	<b>630,377</b>	<b>112,121</b>	<b>26.87 %</b>	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(53,047)	(106,640)	5,613	(101,026)	n/a	n/a	Not subject to Index Benchmarking
30								
31	<b>TOTAL</b>	<b>417,230</b>	<b>686,541</b>	<b>(157,190)</b>	<b>529,351</b>	<b>112,121</b>	<b>26.87 %</b>	
32	Total Customers (ERC's)	2,592.5			2,711.5	119.0	4.59 %	
33								
34	Consumer Price Index - U*	224.939			237.017	12.078	5.37 %	
35								
36	Benchmark Index: Increase in Customer ERC's					1.0459		
37	Increase in CPI					1.0537		
38								
39						<u>1.1021</u>		
40	* Previous test year utilized Dec CPI - U. For comparison purposes this has been changed to Annual CPI -U.							

Operation & Maintenance Expense Comparison - Wastewater

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8) Explanation
		Prior TY 12/31/11	Current TY 12/31/15	TY Adj.'s per B-6	Adjusted TY	\$ Difference	% Difference	
1	701 Salaries & Wages - Employees	65,811	-	76,181	76,181	10,370	15.76 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	12,164	-	4,694	4,694	(7,470)	(61.41) %	Under benchmark
3	704 Employee Pensions & Benefits	18,735	-	34,559	34,559	15,824	84.46 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	307,335	275,178	3,687	278,865	(28,470)	(9.26)	Under benchmark
5	711 Sludge Removal Expense	-	0	-	0	0	100.00 %	De minimus
6	715 Purchased Power	20,476	8,235	-	8,235	(12,241)	(59.78) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	-	-	-	-	-	-	%
9	720 Materials & Supplies	5,124	75	5,559	5,635	511	9.96 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	6	-	-	-	(6)	(100.00) %	Under benchmark
11	732 Contractual Services - Acct.	1,870	-	3,841	3,841	1,971	105.40 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	71	-	(42)	(42)	(113)	(159.29) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	0	-	0	0	100.00 %	De minimus
15	736 Contractual Services - Other	8,466	-	8,750	8,750	284	3.35 %	De minimus
16	741 Rental of Building/Real Prop.	152	-	123	123	(29)	(18.78)	Under benchmark
17	742 Rental of Equipment	11	-	19	19	8	68.28 %	De minimus
18	750 Transportation Expenses	6,855	-	6,303	6,303	(552)	(8.05) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	11,651	11,651	11,651	100.00	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	11,207	-	2,555	2,555	(8,652)	(77.21) %	Under benchmark
23	760 Advertising Expense	28	-	-	-	(28)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	28,302	-	53,884	53,884	n/a	n/a	%
25	767 Reg. Comm. Exp. - Other	4,022	-	220	220	(3,802)	(94.54) %	Under benchmark
26	770 Bad Debt Expense	-	-	1,387	1,387	1,387	100.00 %	Bad debt expense not identified in 2011TY
27	775 Miscellaneous Expenses	27,678	1,404	24,329	25,733	(1,945)	(7.03) %	Under benchmark
28								
29	<b>TOTAL</b>	<b>\$ 518,313</b>	<b>\$ 284,892</b>	<b>\$ 237,699</b>	<b>\$ 522,591</b>	<b>\$ (21,304)</b>	<b>(4.35) %</b>	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(28,302)	-	(53,884)	(53,884)	n/a	n/a	Not subject to Index Benchmarking
32								
33	<b>TOTAL</b>	<b>490,011</b>	<b>284,892</b>	<b>183,815</b>	<b>468,707</b>	<b>(21,304)</b>	<b>(4.35) %</b>	
34	Total Customers (ERC's)	1,375.5			1,474.5	99.0	7.20 %	
35								
36	Consumer Price Index - U*	224.939			237.017	12.078	5.37 %	
37								
38	Benchmark Index: Increase in Customer ERC's					1.0720		
39	Increase in CPI					1.0537		
40								
41						<u>1.1296</u>		
42	* Previous test year utilized Dec CPI - U. For comparison purposes this has been changed to Annual CPI -U.							

Contractual Services

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015

Schedule: B-9  
 Page 1 of 1  
 Preparer: Deborah D. Swain

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 468	various legal issues
2	Legal Fees	Sundstrom & Midland LLP	98	various legal issues
3	Other Outside Services	Sunshine State One Call of FL, Inc.	1,670	underground utility location notifications
4	Other Outside Services	Arborwood at Summertree, Inc.	456	easement payments
5	Engineering	CPH, Inc.	603	various engineering services
6	Other Outside Services	Cumby & Fair, Inc.	640	various engineering services
7	Engineering	Knight Engineering Consultants	2,100	various engineering services
8	Other Outside Services	The Avanti Group	1,673	meter testing
9	Engineering	Excel Engineering Consultants, Inc.	396	various engineering services

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

Schedule: B-10  
 Page 1 of 1  
 Preparer: Deborah D. 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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Millian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Millian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Millian, Swain & Associates	John Swain	130.00	8.26	1,074	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	82.61	12,392	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07	13,492	Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30	8,260	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				1,239	Filing Fee
10	Water Service Corp.	Other staff			2,754	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				1,859	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF				2,065	Travel, Notices, and other
14	Water Service Corp./UIF				10,326	Notices - postage, printing, publication
15					<u>\$ 186,116</u>	

16 Estimate Through  
 17 [ ] PAA  
 18 [X] Commission Hearing  
 19  
 20 Amortization Period 4 Years  
 21 Explanation if different from Section 367.0816, Florida

	(A) Water	(B) Wastewater	(C) Total
22			
23 Amortization of Rate Case Expense:			
24 Prior Unamortized rate case expenses	157,903	64,263	222,166
25 Additional Rate Case Exp Generic Docket	14,012	5,702	19,714
26 Current rate case expense	132,281	53,835	186,116
27 Total Projected Rate Case Expense	<u>304,195</u>	<u>123,801</u>	<u>427,996</u>
28 Annual Amortization - All UIF Systems <sup>(1)</sup>	\$ 76,049	\$ 30,950	\$ 106,999
29			
30 Annual Amortization - Seminole County	\$ 30,014	\$ 16,321	\$ 46,335
31 Limited Proceeding Docket No. 150269-WS <sup>(2)</sup>	1,936		\$ 1,936
32 Total Annual Amortization - Seminole County	<u>31,950</u>	<u>16,321</u>	<u>48,271</u>

33

34 Method of allocation between UIF systems (based on ERC count 12/31/15):

35 Total Customers - UIF	6,870.40	2,796.10	9,666.50
36 Total Customers - County	2,711.5	1,474.5	4,186.0
37 Percentage of Customers	39.47%	52.73%	43.30%

38

39 Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):

40 Total Customer - County	2,711.5	1,474.5	4,186.0
41 Percentage of Customers	64.78%	35.22%	100.00%

42  
 43 <sup>(1)</sup>Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

County	Water	Wastewater	Total ERCs
46 Marion	548.8	76.4	625.2
47 Orange	310.5	-	310.5
48 Pasco	2,869.5	1,245.2	4,114.7
49 Pinellas	430.1	-	430.1
50 Seminole	2,711.5	1,474.5	4,186.0
51 TOTAL	<u>6,870.4</u>	<u>2,796.1</u>	<u>9,666.5</u>

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

**Florida Public Service Commission**

**Company: Utilities Inc. of Florida - Marion, Orange, Pasco, Pinellas, and Seminole Counties  
Docket No.: 160101-WS  
Schedule Year Ended: December 31, 2015**

**Schedule: B-11  
Page 1 of 1  
Preparer: Deborah D. Swain**

**Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	COA-UIF	Q3 2003	\$ 19,127	166 months	\$ 1,383
2	Engineering Fees	Q1 2011	2,150	60 months	430
3	Engineering Fees	Q2 2011	2,150	60 months	430
4	Weathersfield Hydro Tank Inspection	Q2 2011	2,150	60 months	430
5	EXCEL Engineering Consultatns	Q3 2013	10,871	120 months	1,087
6	Reclass Various Expenses	Q1 2014	8,549	120 months	855
7	Water Tank Maintenance and Repair	Q1 2014	19,500	60 months	3,900
8	ECO-2000 INC	Q2 2014	11,285	60 months	2,257
9	ECO-2000 INC	Q3 2014	9,055	60 months	1,811
10	ECO-2000 INC	Q3 2014	10,080	60 months	216
11	ECO-2000 INC	Q3 2014	10,080	60 months	216
12	Crowell Plumbing and Heating	Q3 2014	3,000	60 months	600
13	Lake Tarpon - Hydro Tank Refurbishment	Q3 2014	23,000	60 months	4,600
14	COA-UIF	Q4 2014	2,198	60 months	440
15	Knight Engineering Consultants	Q2 2015	2,100	60 months	105
16	Weathersfield, Oakland Sh, Br Lk - 3 GST's @ \$1,500 each	Q1 2016	4,500	60 months	
17	Seminole Co systems - 9 Hydro Tanks @ \$2,100 each	Q1 2016	18,900	60 months	



Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.81% Water	35.19% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$4,662	305,873	\$310,535	3,021	1,641
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$741	48,709	\$49,450	480	261
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$62)	(4,093)	(\$4,155)	(40)	(22)
8	601/701/603/703	Salaries	1.50%	98.50%	100.00%	ERC	\$5,295	348,048	\$353,343	3,431	1,863
9	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$10,549	693,398	\$703,946	6,836	3,713
10	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,334	87,704	\$89,038	865	470
11	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$808	53,109	\$53,917	524	284
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$1,267	83,317	\$84,584	821	446
14	641	Rent Expense	1.50%	98.50%	100.00%	ERC	\$26	1,678	\$1,704	17	9
15	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$16	1,044	\$1,060	10	6
16	657	Insurance - General Liability	1.50%	98.50%	100.00%	ERC	\$2,787	183,173	\$185,960	1,806	981
17	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$91	6,009	\$6,101	59	32
18	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$15	1,002	\$1,017	10	5
19	675/775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$1,732	113,845	\$115,577	1,122	610
20							\$29,260	\$1,922,817	\$1,952,077	18,962	10,298
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.54%	93.46%	100.00%	ERC	\$2,374	\$33,900	\$36,275	1,539	836
25	408	Taxes Other than Income	6.35%	93.65%	100.00%	ERC	\$2,233	\$32,939	\$35,173	1,447	786
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.42%	93.58%	100.00%	ERC	\$2,945	\$42,934	\$45,880	1,909	1,037
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.34%	93.66%	100.00%	ERC	\$15	\$227	\$242	10	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	4.53%	95.47%	100.00%	ERC	\$136	\$2,864	\$3,000	88	48
35	636/736	Contractual Services - Other	4.58%	95.42%	100.00%	ERC	\$188	\$3,927	\$4,115	122	66
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.34%	93.66%	100.00%	ERC	\$1,155	\$17,067	\$18,222	748	406
38	667/767	Reg. Commission Exp. - Other	6.34%	93.66%	100.00%	ERC	(\$348)	(\$5,147)	(\$5,495)	(226)	(123)
39	675/775	Miscellaneous Expenses	6.34%	93.66%	100.00%	ERC	\$556	\$8,221	\$8,777	361	196
40							\$ 9,256	\$ 136,937	\$146,193	5,998	3,258
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.84% Water	35.16% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,661	309,209	\$313,870	3,022	1,639
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$720	47,843	\$48,563	467	253
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	\$34	2,266	\$2,300	22	12
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,052	335,858	\$340,910	3,275	1,777
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,592	504,702	\$512,294	4,922	2,670
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$885	58,834	\$59,719	574	311
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$815	54,212	\$55,028	529	287
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,226	81,496	\$82,722	795	431
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$25	1,679	\$1,704	16	9
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	253	\$257	2	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,434	161,832	\$164,266	1,578	856
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$165	10,987	\$11,152	107	58
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	(\$13)	(840)	(\$852)	(8)	(4)
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,005	133,302	\$135,308	1,300	705
20							<u>\$25,606</u>	<u>\$1,701,634</u>	<u>\$1,727,240</u>	<u>16,602</u>	<u>9,004</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.68%	93.32%	100.00%	ERC	\$1,382	\$19,302	\$20,685	896	486
25	408	Taxes Other than Income	6.34%	93.66%	100.00%	ERC	\$1,586	\$23,416	\$25,001	1,028	558
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.51%	93.49%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.40%	93.60%	100.00%	ERC	\$3,043	\$44,468	\$47,511	1,973	1,070
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.32%	93.68%	100.00%	ERC	\$52	\$772	\$824	34	18
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.40%	93.60%	100.00%	ERC	\$9	\$131	\$140	6	3
34	635	Testing Expense	4.52%	95.48%	100.00%	ERC	(\$136)	(\$2,864)	(\$3,000)	(88)	(48)
35	636/736	Contractual Services - Other	4.41%	95.59%	100.00%	ERC	(\$166)	(\$3,603)	(\$3,770)	(108)	(58)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.32%	93.68%	100.00%	ERC	\$1,262	\$18,693	\$19,954	818	444
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	(\$7)	(\$98)	(\$105)	(4)	(2)
39	675/775	Miscellaneous Expenses	6.36%	93.64%	100.00%	ERC	\$535	\$7,870	\$8,405	347	188
40							<u>\$ 7,560</u>	<u>\$ 108,091</u>	<u>\$115,651</u>	<u>4,902</u>	<u>2,658</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.87% Water	35.13% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,677	311,066	\$315,743	3,034	1,643
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$611	40,743	\$41,354	397	215
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-4286.55%	4386.55%	100.00%	ERC	\$1,285	(1,315)	(\$30)	833	451
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,390	359,237	\$364,627	3,496	1,894
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$6,386	425,626	\$432,013	4,143	2,244
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,072	71,461	\$72,533	696	377
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$856	57,023	\$57,879	555	301
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,801	120,038	\$121,839	1,168	633
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$26	1,729	\$1,755	17	9
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$3	205	\$208	2	1
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,736	182,324	\$185,059	1,775	961
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$90	6,019	\$6,109	59	32
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$34	2,250	\$2,284	22	12
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$3,100	206,622	\$209,722	2,011	1,089
20							<u>\$28,067</u>	<u>\$1,783,025</u>	<u>\$1,811,093</u>	<u>18,206</u>	<u>9,861</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.36%	93.64%	100.00%	ERC	\$7,318	\$107,781	\$115,099	4,747	2,571
25	408	Taxes Other than Income	6.31%	93.69%	100.00%	ERC	\$1,427	\$21,199	\$22,626	926	502
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$3,309	\$48,598	\$51,907	2,146	1,162
30	604/704	Employee Benefits	6.28%	93.72%	100.00%	ERC	\$10	\$155	\$165	7	4
31	620/720	Materials and Supplies	6.29%	93.71%	100.00%	ERC	\$26	\$391	\$418	17	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.29%	93.71%	100.00%	ERC	\$198	\$2,943	\$3,140	128	69
36	642/742	Rental of Equipment	6.29%	93.71%	100.00%	ERC	\$35	\$521	\$556	23	12
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,274	\$18,967	\$20,241	826	448
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$21	\$310	\$331	13	7
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$587	\$8,744	\$9,331	381	206
40							<u>\$ 14,206</u>	<u>\$ 209,612</u>	<u>\$223,818</u>	<u>9,215</u>	<u>4,991</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	2.80%	97.20%	100.00%	Unallocated Rate Base	\$82,322	\$2,857,555	\$2,939,877	53,399	28,922
45							<u>\$ 82,322</u>	<u>\$ 2,857,555</u>	<u>\$2,939,877</u>	<u>53,399</u>	<u>28,922</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.82% Water	35.18% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$5,209	344,810	\$350,020	3,377	1,833
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$542	35,957	\$36,500	352	191
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$12)	(779)	(\$791)	(8)	(4)
7	427	Interest Expense	1.49%	98.51%	100.00%	ERC	\$20	1,353	\$1,374	13	7
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,892	390,672	\$396,564	3,819	2,073
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$5,782	383,400	\$389,182	3,748	2,034
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,106	73,317	\$74,423	717	389
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$801	53,116	\$53,917	519	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,675	111,096	\$112,772	1,086	589
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$26	1,729	\$1,755	17	9
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$5	316	\$320	3	2
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,794	185,232	\$188,025	1,811	983
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$342	22,690	\$23,032	222	120
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$90	1,977	\$2,006	19	10
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$2,433	161,306	\$163,738	1,577	856
20							<u>\$26,646</u>	<u>\$1,766,191</u>	<u>\$1,792,837</u>	<u>17,273</u>	<u>9,373</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.60%	93.40%	100.00%	ERC	\$1,616	\$22,854	\$24,470	1,047	568
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,477	\$21,908	\$23,386	958	520
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	(\$284)	(\$4,216)	(\$4,500)	(184)	(100)
28	427	Interest Expense	6.81%	93.19%	100.00%	ERC	\$0	\$4	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$3,074	\$45,084	\$48,158	1,993	1,081
30	604/704	Employee Benefits	6.30%	93.70%	100.00%	ERC	\$19	\$286	\$305	12	7
31	620/720	Materials and Supplies	6.58%	93.42%	100.00%	ERC	\$32	\$454	\$486	21	11
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	6.30%	93.70%	100.00%	ERC	\$155	\$2,312	\$2,467	101	55
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,673	\$24,874	\$26,547	1,085	589
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.33%	93.67%	100.00%	ERC	\$1,817	\$26,889	\$28,706	1,178	639
40							<u>\$ 9,581</u>	<u>\$ 140,449</u>	<u>\$150,029</u>	<u>6,210</u>	<u>3,370</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.82% Water	35.18% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1	<b>Water Service Corp. Allocated Expenses:</b>										
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,743	314,039	\$318,782	3,074	1,669
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$483	32,024	\$32,506	313	170
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$12)	(790)	(\$802)	(8)	(4)
7	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$2)	(122)	(\$124)	(1)	(1)
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,298	351,446	\$356,743	3,434	1,864
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$6,508	431,763	\$438,272	4,218	2,290
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$971	64,441	\$65,412	630	342
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$801	53,116	\$53,917	519	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,614	107,092	\$108,706	1,046	568
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$27	1,790	\$1,817	17	9
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$11	725	\$736	7	4
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,747	182,213	\$184,959	1,780	966
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$401	26,624	\$27,026	260	141
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,375	\$1,396	13	7
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$1,649	109,414	\$111,063	1,069	580
20							<u>\$25,260</u>	<u>\$1,675,150</u>	<u>\$1,700,410</u>	<u>16,372</u>	<u>8,888</u>
21											
22	<b>Water Service Corp. Allocated State Expenses</b>										
23											
24	403	Depreciation Expenses	6.60%	93.40%	100.00%	ERC	\$1,622	\$22,969	\$24,591	1,051	571
25	408	Taxes Other than Income	6.31%	93.69%	100.00%	ERC	\$1,293	\$19,207	\$20,499	838	455
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$3,303	\$48,492	\$51,795	2,141	1,162
30	604/704	Employee Benefits	6.30%	93.70%	100.00%	ERC	\$33	\$497	\$530	22	12
31	620/720	Materials and Supplies	6.60%	93.40%	100.00%	ERC	\$29	\$418	\$447	19	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	-	-
35	636/736	Contractual Services - Other	6.30%	93.70%	100.00%	ERC	\$15	\$216	\$230	9	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,825	\$27,150	\$28,974	1,183	642
38	667/767	Reg. Commission Exp. - Other	6.30%	93.70%	100.00%	ERC	\$61	\$911	\$972	40	22
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$490	\$7,294	\$7,784	317	172
40							<u>\$ 8,671</u>	<u>\$ 127,157</u>	<u>\$135,828</u>	<u>5,620</u>	<u>3,051</u>
41											
42	<b>Water Service Corp. Allocated UI Expenses</b>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-W5  
 Schedule Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.81% Water	35.19% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,467	294,939	\$299,405	2,895	1,572
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$496	32,818	\$33,314	321	175
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.49%	98.51%	100.00%	ERC	(\$21)	(1,409)	(\$1,430)	(14)	(7)
7	427	Interest Expense	-903.32%	1003.32%	100.00%	ERC	\$1,292	(1,435)	(\$143)	837	455
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,462	361,390	\$366,852	3,540	1,922
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$9,159	605,990	\$615,148	5,936	3,223
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,187	78,522	\$79,709	769	418
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$803	53,114	\$53,917	520	282
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,597	105,659	\$107,256	1,035	562
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$27	1,790	\$1,817	18	10
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$14	909	\$923	9	5
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,760	182,624	\$185,384	1,789	971
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$791	52,324	\$53,115	513	278
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$19	1,251	\$1,270	12	7
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$2,114	139,897	\$142,011	1,370	744
20							<u>\$30,165</u>	<u>\$1,908,383</u>	<u>\$1,938,548</u>	<u>19,550</u>	<u>10,615</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.61%	93.39%	100.00%	ERC	\$1,621	\$22,903	\$24,524	1,051	570
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,429	\$21,194	\$22,623	926	503
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,022	\$58,914	\$62,936	2,607	1,415
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.36%	93.64%	100.00%	ERC	\$112	\$1,643	\$1,755	72	39
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	6.31%	93.69%	100.00%	ERC	\$19	\$281	\$300	12	7
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.31%	93.69%	100.00%	ERC	\$1,547	\$22,984	\$24,531	1,003	545
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$64	\$944	\$1,008	41	22
39	675/775	Miscellaneous Expenses	6.31%	93.69%	100.00%	ERC	\$398	\$5,913	\$6,311	258	140
40							<u>\$ 9,212</u>	<u>\$ 134,781</u>	<u>\$143,993</u>	<u>5,970</u>	<u>3,242</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	2.73%	97.27%	100.00%	Unallocated Rate Base	\$81,465	\$2,904,589	\$2,986,054	52,798	28,667
45							<u>\$ 81,465</u>	<u>\$ 2,904,589</u>	<u>\$2,986,054</u>	<u>52,798</u>	<u>28,667</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.80% Water	35.20% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1	<b>Water Service Corp. Allocated Expenses:</b>										
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,861	321,530	\$326,391	3,149	1,711
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$499	33,054	\$33,553	323	176
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.49%	98.51%	100.00%	ERC	(\$27)	(1,767)	(\$1,793)	(17)	(9)
7	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$5)	(303)	(\$308)	(3)	(2)
8	601/701/603/703	Salaries	1.49%	98.51%	100.00%	ERC	\$5,776	382,803	\$388,579	3,743	2,033
9	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$6,736	446,432	\$453,169	4,365	2,371
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$949	62,888	\$63,837	615	334
11	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$950	62,967	\$63,917	616	334
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$1,502	99,554	\$101,056	973	529
14	641	Rent Expense	1.49%	98.51%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$5	299	\$303	3	2
16	657	Insurance - General Liability	1.49%	98.51%	100.00%	ERC	\$2,749	182,210	\$184,960	1,781	968
17	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$950	62,955	\$63,905	616	334
18	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$17	1,095	\$1,111	11	6
19	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$1,989	131,820	\$133,809	1,289	700
20							\$26,979	\$1,787,384	\$1,814,362	17,481	9,498
21											
22	<b>Water Service Corp. Allocated State Expenses</b>										
23											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,729	\$24,532	\$26,261	1,120	609
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,050	\$15,563	\$16,613	680	370
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.52%	93.48%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,305	\$63,116	\$67,421	2,790	1,516
30	604/704	Employee Benefits	6.32%	93.68%	100.00%	ERC	\$196	\$2,907	\$3,103	127	69
31	620/720	Materials and Supplies	6.30%	93.70%	100.00%	ERC	\$49	\$733	\$782	32	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	6.30%	93.70%	100.00%	ERC	\$519	\$7,712	\$8,230	336	183
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,543	\$22,936	\$24,479	1,000	543
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$21	\$319	\$340	14	8
39	675/775	Miscellaneous Expenses	6.33%	93.67%	100.00%	ERC	\$881	\$13,044	\$13,925	571	310
40							\$ 10,293	\$ 150,865	\$161,158	6,670	3,624
41											
42	<b>Water Service Corp. Allocated UI Expenses</b>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.80% Water	35.20% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$4,977	330,125	\$335,102	3,225	1,752
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$469	31,165	\$31,634	304	165
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$30)	(2,002)	(\$2,032)	(20)	(11)
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$3)	(166)	(\$168)	(2)	(1)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,126	340,646	\$345,772	3,322	1,804
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,831	520,386	\$528,217	5,075	2,756
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,268	84,249	\$85,516	821	446
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$948	62,969	\$63,917	614	334
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	(\$376)	(24,989)	(\$25,365)	(244)	(132)
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$1,732	115,079	\$116,810	1,122	610
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$5	311	\$315	3	2
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,744	182,318	\$185,061	1,778	966
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$216	14,326	\$14,541	140	76
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$18	1,179	\$1,197	11	6
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$1,858	123,442	\$125,300	1,204	654
20							<u>\$26,808</u>	<u>\$1,780,884</u>	<u>\$1,807,692</u>	<u>17,372</u>	<u>9,436</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,633	\$23,162	\$24,795	1,058	575
25	408	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	\$1,323	\$19,684	\$21,007	857	466
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.27%	93.73%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$4,252	\$62,526	\$66,778	2,756	1,497
30	604/704	Employee Benefits	6.29%	93.71%	100.00%	ERC	\$20	\$304	\$325	13	7
31	620/720	Materials and Supplies	6.52%	93.48%	100.00%	ERC	\$40	\$568	\$607	26	14
32	631/731	Contractual Services - Engineering	6.29%	93.71%	100.00%	ERC	\$183	\$2,733	\$2,916	119	65
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	6.29%	93.71%	100.00%	ERC	\$13	\$192	\$205	8	5
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,441	\$21,484	\$22,925	934	507
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$20	\$304	\$324	13	7
39	675/775	Miscellaneous Expenses	6.15%	93.85%	100.00%	ERC	\$184	\$2,809	\$2,993	119	65
40							<u>\$ 9,110</u>	<u>\$ 133,771</u>	<u>\$142,881</u>	<u>5,903</u>	<u>3,207</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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



Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	(2) Description	Allocation Percentages			(6) Description of Allocation Method	Historical Month Ending September 30, 2015			Allocation Percentage	
			(3) Utilities, Inc. of Florida - Seminole County	(4) Other Companies/ Systems	(5) Total		Amounts Allocated			64.73% Water	35.27% Sewer
							(7) Utilities, Inc. of Florida - Seminole County	(8) Other Companies/ Systems	(9) Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,905	327,079	\$331,984	3,175	1,730
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$459	30,654	\$31,113	297	162
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$38)	(2,514)	(\$2,552)	(24)	(13)
7	427	Interest Expense	-785.68%	885.68%	100.00%	ERC	\$1,188	(1,339)	(\$151)	769	419
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$5,550	370,828	\$376,378	3,592	1,958
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$5,313	355,010	\$360,323	3,439	1,874
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$1,000	66,839	\$67,839	647	353
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$942	62,974	\$63,917	610	332
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,674	111,870	\$113,544	1,084	591
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	268	\$272	3	1
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,727	182,232	\$184,960	1,765	962
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$772	51,561	\$52,333	499	272
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$14	910	\$923	9	5
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,810	120,931	\$122,741	1,171	638
20							\$26,347	\$1,679,148	\$1,705,496	17,054	9,293
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,753	\$24,888	\$26,642	1,135	618
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,344	\$19,938	\$21,282	870	474
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,061	\$59,513	\$63,574	2,628	1,432
30	604/704	Employee Benefits	6.31%	93.69%	100.00%	ERC	\$35	\$515	\$550	22	12
31	620/720	Materials and Supplies	6.30%	93.70%	100.00%	ERC	\$12	\$180	\$192	8	4
32	631/731	Contractual Services - Engineering	6.30%	93.70%	100.00%	ERC	(\$184)	(\$2,732)	(\$2,916)	(119)	(65)
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	6.30%	93.70%	100.00%	ERC	\$2	\$35	\$37	2	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$1,309	\$19,452	\$20,761	847	462
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	6.31%	93.69%	100.00%	ERC	\$604	\$8,975	\$9,579	391	213
40							\$ 8,937	\$ 130,768	\$139,705	5,785	3,152
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	2.64%	97.36%	100.00%	Unallocated Rate Base	\$79,378	\$2,925,349	\$3,004,727	51,380	27,999
45							\$ 79,378	\$ 2,925,349	\$3,004,727	51,380	27,999

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-W5  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.74% Water	35.26% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,914	327,272	\$332,186	3,181	1,733
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$454	30,270	\$30,723	294	160
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$42)	(2,836)	(\$2,878)	(28)	(15)
7	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$4)	(234)	(\$238)	(2)	(1)
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$5,487	366,167	\$371,654	3,552	1,935
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$7,663	511,416	\$519,079	4,961	2,702
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,060	70,704	\$71,764	686	374
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$944	62,973	\$63,917	611	333
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$32	2,168	\$2,200	21	11
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$2,133	142,380	\$144,513	1,381	752
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$6	372	\$378	4	2
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$2,916	194,611	\$197,527	1,888	1,028
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$1,414	94,345	\$95,758	915	498
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$21	1,368	\$1,388	13	7
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,217	147,916	\$150,132	1,435	782
20							<u>\$29,241</u>	<u>\$1,950,736</u>	<u>\$1,979,977</u>	<u>18,930</u>	<u>10,311</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.57%	93.43%	100.00%	ERC	\$1,843	\$26,192	\$28,035	1,193	650
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$1,364	\$20,215	\$21,579	883	481
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.31%	93.69%	100.00%	ERC	\$16	\$239	\$255	10	6
29	601/701/603/703	Salaries	6.39%	93.61%	100.00%	ERC	\$4,007	\$58,666	\$62,673	2,594	1,413
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	6.51%	93.49%	100.00%	ERC	\$48	\$683	\$731	31	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	Tasting Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.31%	93.69%	100.00%	ERC	\$36	\$539	\$575	24	13
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.31%	93.69%	100.00%	ERC	\$1,571	\$23,315	\$24,885	1,017	554
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$244	\$3,629	\$3,873	158	86
39	675/775	Miscellaneous Expenses	6.32%	93.68%	100.00%	ERC	\$605	\$8,959	\$9,564	392	213
40							<u>\$ 9,734</u>	<u>\$ 142,436</u>	<u>\$152,170</u>	<u>6,302</u>	<u>3,432</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

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

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.77% Water	35.23% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1	<b>Water Service Corp. Allocated Expenses:</b>										
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$4,904	327,453	\$332,357	3,176	1,728
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$446	29,818	\$30,263	289	157
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	1.47%	98.53%	100.00%	ERC	(\$43)	(2,882)	(\$2,925)	(28)	(15)
7	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$7)	(472)	(\$479)	(5)	(2)
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$6,769	452,877	\$459,646	4,384	2,385
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$7,909	529,181	\$537,091	5,123	2,786
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$939	62,810	\$63,749	608	331
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$1,117	74,763	\$75,880	724	394
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,784	119,351	\$121,135	1,155	628
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$28	1,846	\$1,874	18	10
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$8	555	\$563	5	3
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,842	190,155	\$192,997	1,841	1,001
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$2,411	161,329	\$163,741	1,562	849
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$19	1,271	\$1,290	12	7
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$2,089	139,776	\$141,865	1,353	736
20							<u>\$31,215</u>	<u>\$2,087,831</u>	<u>\$2,119,046</u>	<u>20,218</u>	<u>10,997</u>
21	<b>Water Service Corp. Allocated State Expenses:</b>										
22	<b>Water Service Corp. Allocated State Expenses:</b>										
23											
24	403	Depreciation Expenses	6.58%	93.42%	100.00%	ERC	\$1,706	\$24,226	\$25,932	1,105	601
25	408	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	\$1,279	\$19,007	\$20,286	828	451
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.48%	93.52%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$4,095	\$60,124	\$64,218	2,652	1,443
30	604/704	Employee Benefits	6.28%	93.72%	100.00%	ERC	(\$9)	(\$136)	(\$145)	(6)	(3)
31	620/720	Materials and Supplies	6.45%	93.55%	100.00%	ERC	\$44	\$639	\$683	29	16
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	6.28%	93.72%	100.00%	ERC	\$6	\$89	\$95	4	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,391	\$20,717	\$22,108	901	490
38	667/767	Reg. Commission Exp. - Other	6.31%	93.69%	100.00%	ERC	\$7	\$101	\$108	4	2
39	675/775	Miscellaneous Expenses	6.28%	93.72%	100.00%	ERC	\$765	\$11,426	\$12,191	496	270
40							<u>\$ 9,284</u>	<u>\$ 136,197</u>	<u>\$145,481</u>	<u>6,013</u>	<u>3,271</u>
41											
42	<b>Water Service Corp. Allocated UI Expenses:</b>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			64.78% Water	35.22% Sewer
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$4,700	314,322	\$319,022	3,044	1,656
3	408	Taxes Other than Income	1.45%	98.55%	100.00%	ERC	(\$1)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	1.47%	98.53%	100.00%	ERC	\$1	99	\$100	1	1
5	410	Miscellaneous Non-Utility Expenses	1.47%	98.53%	100.00%	ERC	\$300	20,139	\$20,439	195	106
6	420	Interest During Construction	1.47%	98.53%	100.00%	ERC	(\$49)	(3,258)	(\$3,307)	(31)	(17)
7	427	Interest Expense	-6782.31%	6882.31%	100.00%	ERC	\$1,434	(1,455)	(\$21)	929	505
8	601/701/603/703	Salaries	1.47%	98.53%	100.00%	ERC	\$4,711	315,726	\$320,437	3,052	1,659
9	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$10,185	682,593	\$692,778	6,597	3,588
10	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$1,152	77,194	\$78,345	746	406
11	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$1,119	75,021	\$76,140	725	394
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,736	116,313	\$118,049	1,124	611
14	641	Rent Expense	1.47%	98.53%	100.00%	ERC	\$55	3,693	\$3,748	36	19
15	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$4	293	\$297	3	2
16	657	Insurance - General Liability	1.47%	98.53%	100.00%	ERC	\$2,840	190,347	\$193,188	1,840	1,000
17	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	(\$391)	(26,219)	(\$26,610)	(253)	(138)
18	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$17	1,117	\$1,134	11	6
19	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,988	133,259	\$135,247	1,288	700
20							<u>\$29,802</u>	<u>\$1,899,142</u>	<u>\$1,928,944</u>	<u>19,305</u>	<u>10,498</u>
21											
22		<b>Water Service Corp. Allocated State Expenses</b>									
23											
24	403	Depreciation Expenses	6.54%	93.46%	100.00%	ERC	\$1,917	\$27,405	\$29,322	1,242	675
25	408	Taxes Other than Income	6.29%	93.71%	100.00%	ERC	\$1,397	\$20,793	\$22,189	905	492
26	410	Miscellaneous Non-Utility Expenses	6.37%	93.63%	100.00%	ERC	\$210	\$3,082	\$3,291	136	74
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	6.34%	93.66%	100.00%	ERC	\$1	\$16	\$17	1	0
29	601/701/603/703	Salaries	6.37%	93.63%	100.00%	ERC	\$4,884	\$71,795	\$76,679	3,163	1,720
30	604/704	Employee Benefits	6.31%	93.69%	100.00%	ERC	(\$5)	(\$77)	(\$82)	(3)	(2)
31	620/720	Materials and Supplies	6.29%	93.71%	100.00%	ERC	\$37	\$549	\$586	24	13
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	6.29%	93.71%	100.00%	ERC	\$118	\$1,753	\$1,871	76	41
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	6.29%	93.71%	100.00%	ERC	\$532	\$7,929	\$8,461	345	187
36	642/742	Rental of Equipment	6.29%	93.71%	100.00%	ERC	\$18	\$262	\$279	11	6
37	650/750	Transportation Expense	6.29%	93.71%	100.00%	ERC	\$1,299	\$19,358	\$20,657	841	457
38	667/767	Reg. Commission Exp. - Other	6.29%	93.71%	100.00%	ERC	\$213	\$3,182	\$3,395	138	75
39	675/775	Miscellaneous Expenses	6.29%	93.71%	100.00%	ERC	\$1,263	\$18,821	\$20,085	818	445
40							<u>\$ 11,883</u>	<u>\$ 174,868</u>	<u>\$186,751</u>	<u>7,697</u>	<u>4,186</u>
41											
42		<b>Water Service Corp. Allocated UI Expenses</b>									
43											
44	427	Interest Expense	2.83%	97.17%	100.00%	Unallocated Rate Base	\$89,890	\$3,089,329	\$3,179,219	58,227	31,663
45							<u>\$ 89,890</u>	<u>\$ 3,089,329</u>	<u>\$3,179,219</u>	<u>58,227</u>	<u>31,663</u>
46											

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

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Preparer: John Hoy

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

Utilities, Inc. of Florida - Seminole County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015				
			Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		Amounts Allocated			64.78% Water	35.22% Sewer
							Utilities, Inc. of Florida - Seminole County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
1											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$57,678	3,827,718	\$3,885,396	37,361	20,317
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$5,918	393,013	\$398,931	3,833	2,085
4	409	Gains/Losses from Disposition of Utility	1.47%	98.53%	100.00%	ERC	\$1	99	\$100	1	1
5	410	Miscellaneous Non-Utility Expenses	1.47%	98.53%	100.00%	ERC	\$300	20,139	\$20,439	195	106
6	420	Interest During Construction	1.48%	98.52%	100.00%	ERC	(\$274)	(18,240)	(\$18,513)	(177)	(96)
7	427	Interest Expense	-241.24%	341.24%	100.00%	ERC	\$5,171	(7,315)	(\$2,144)	3,350	1,821
8	601/701/603/703	Salaries	1.48%	98.52%	100.00%	ERC	\$65,807	4,375,698	\$4,441,505	42,627	23,180
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$91,613	6,089,897	\$6,181,510	59,343	32,270
10	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$12,922	\$10,904	\$736,260	7,063	3,841
11	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	(\$344)	(22,822)	(\$23,165)	(223)	(121)
12	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$19,742	1,313,245	\$1,332,987	12,788	6,954
13	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$350	23,320	\$23,670	227	123
14	641	Rent Expense	1.48%	98.52%	100.00%	ERC	\$84	5,549	\$5,633	54	29
15	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$33,076	2,199,272	\$2,232,348	21,425	11,651
16	657	Insurance - General Liability	1.48%	98.52%	100.00%	ERC	\$7,252	482,950	\$490,202	4,698	2,555
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$210	13,954	\$14,164	136	74
18	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$24,984	1,661,528	\$1,686,512	16,184	8,801
19	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$335,396	\$21,942,324	\$22,277,720	217,255	118,142
20											
21											
<b>Water Service Corp. Allocated State Expenses</b>											
22											
23											
24	403	Depreciation Expenses	6.52%	93.48%	100.00%	ERC	\$26,515	\$380,115	\$406,630	17,175	9,340
25	408	Taxes Other than Income	6.32%	93.68%	100.00%	ERC	\$17,203	\$255,062	\$272,264	11,143	6,060
26	410	Miscellaneous Non-Utility Expenses	6.37%	93.63%	100.00%	ERC	\$210	\$3,082	\$3,291	136	74
27	414	Taxes Other than Income	6.30%	93.70%	100.00%	ERC	(\$284)	(\$4,216)	(\$4,500)	(184)	(100)
28	427	Interest Expense	6.33%	93.67%	100.00%	ERC	\$20	\$301	\$321	13	7
29	601/701/603/703	Salaries	6.38%	93.62%	100.00%	ERC	\$45,299	\$664,229	\$709,529	29,343	15,956
30	604/704	Employee Benefits	6.31%	93.69%	100.00%	ERC	\$300	\$4,451	\$4,751	194	106
31	620/720	Materials and Supplies	6.40%	93.60%	100.00%	ERC	\$496	\$7,256	\$7,752	321	175
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(\$1)	\$1	\$0	(0)	(0)
33	633/733	Contractual Services - Legal	6.29%	93.71%	100.00%	ERC	\$127	\$1,884	\$2,011	82	45
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
35	636/736	Contractual Services - Other	6.30%	93.70%	100.00%	ERC	\$1,517	\$22,570	\$24,087	983	534
36	642/742	Rental of Equipment	6.29%	93.71%	100.00%	ERC	\$53	\$783	\$835	34	19
37	650/750	Transportation Expense	6.30%	93.70%	100.00%	ERC	\$17,289	\$256,996	\$274,285	11,199	6,090
38	667/767	Reg. Commission Exp. - Other	6.25%	93.75%	100.00%	ERC	\$297	\$4,454	\$4,752	193	105
39	675/775	Miscellaneous Expenses	6.31%	93.69%	100.00%	ERC	\$8,685	\$128,964	\$137,650	5,626	3,059
40							\$ 117,726	\$ 1,725,931	\$1,843,658	76,258	41,469
41											
<b>Water Service Corp. Allocated UI Expenses</b>											
42											
43											
44	427	Interest Expense	2.75%	97.25%	100.00%	Unallocated Rate Base	\$333,055	\$11,776,823	\$12,109,878	215,738	117,317
45							\$ 333,055	\$ 11,776,823	\$12,109,878	215,738	117,317
46											

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Schedule Year Ended: December 31, 2015  
 Historic [X] or Projected [ ]  
 Used and useful depreciation expense by primary account

Schedule: B-13  
 Page 1 of 1  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments B3 - (C) (1)	(4) B3 - (C) (2) - (4)	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	1,188			1,188		
3	302.1 Franchises	254			254		
4	339.1 Other Plant & Misc. Equipment			376	376		
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>						
6	303.2 Land & Land Rights				-		
7	304.2 Structures & Improvements	8,743			8,743		
8	305.2 Collect. & Impound. Reservoirs				-		
9	306.2 Lake, River & Other Intakes				-		
10	307.2 Wells & Springs	7,069			7,069		
11	308.2 Infiltration Galleries & Tunnels				-		
12	309.2 Supply Mains	88			88		
13	310.2 Power Generation Equipment	54			54		
14	311.2 Pumping Equipment	2,465			2,465		
15	339.2 Other Plant & Misc. Equipment				-		
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights				-		
18	304.3 Structures & Improvements	4,045		1,031	5,076		
19	310.3 Power Generation Equipment				-		
20	311.3 Pumping Equipment - WTP	61,226			61,226		
21	320.3 Water Treatment Equipment	7,252			7,252		
22	339.3 Other Plant & Misc. Equipment	49			49		
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>						
24	303.4 Land & Land Rights				-		
25	304.4 Structures & Improvements				-		
26	311.4 Electric Pumping Equipment - T&D	425		2,678	3,103		
27	330.4 Distr. Reservoirs & Standpipes	10,081		11,701	21,782		
28	331.4 Transm. & Distribution Mains	44,435		55,502	99,937		
29	333.4 Services	8,333			8,333		
30	334.4 Meters & Meter Installations	17,840			17,840		
31	335.4 Hydrants	1,352			1,352		
32	336.4 Backflow Prevention Devices	344			344		
33	339.4 Other Plant & Misc. Equipment				-		
34	<b>GENERAL PLANT</b>						
35	303.5 Land & Land Rights				-		
36	304.5 Structures & Improvements - Water				-		
	304.5 Structures & Improvements - Common	2,809	(989)		1,820		
37	340.5 Office Furniture & Equipment	57,525	(20,263)	(3,687)	33,575		
38	341.5 Transportation Equipment	22,285	(7,850)	1,630	16,065		
39	342.5 Stores Equipment				-		
40	343.5 Tools, Shop & Garage Equipment	1,748	(616)		1,132		
41	344.5 Laboratory Equipment	502	(177)		325		
42	345.5 Power Operated Equipment	502	(177)		325		
43	346.5 Communication Equipment	563	(198)		365		
44	347.5 Miscellaneous Equipment				-		
45	348.5 Other Tangible Plant	(36,687)			(36,687)		
46							
47	<b>SUB-TOTAL</b>	224,490	(30,270)	69,231	263,451	N/A	N/A
48							
49	<b>LESS: AMORTIZATION OF CIAC</b>	(48,940)			(48,940)		
50							
51	<b>NET DEPRECIATION EXPENSE - WATER</b>	175,550	(30,270)	69,231	214,511	N/A	N/A

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

Schedule: B-14  
 Page 1 of 1  
 Preparer: Deborah D. Swain  
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Adjustments B3 - (C)		(8) Adjusted Balance	(9) Non-Used & Useful %	(10) NU&U Amount
			(1)	(2) - (4)			
1	<b>INTANGIBLE PLANT</b>						
2	351.1 Organization	2			2		
3	352.1 Franchises				-		
4	389.1 Other Plant & Misc. Equipment				-		
5	<b>COLLECTION PLANT</b>						
6	353.2 Land & Land Rights				-		
7	354.2 Structures & Improvements	4,898			4,898		
8	355.2 Power Generation Equipment - Collection Plt	26			26		
9	360.2 Collection Sewers - Force	936		2,497	3,433		
10	361.2 Collection Sewers - Gravity	43,332			43,332		
11	362.2 Special Collecting Structures				-		
12	363.2 Services to Customers	2,421			2,421		
13	364.2 Flow Measuring Devices	1,835			1,835		
14	365.2 Flow Measuring Installations				-		
15	389.2 Other Plant & Misc. Equipment				-		
16	<b>SYSTEM PUMPING PLANT</b>						
17	353.3 Land & Land Rights				-		
18	354.3 Structures & Improvements	31,982			31,982		
19	355.3 Power Generation Equipment - Pumping Plt				-		
20	370.3 Receiving Wells				-		
21	371.3 Pumping Equipment	941			941		
22	389.3 Other Plant & Misc. Equipment				-		
23	<b>TREATMENT AND DISPOSAL PLANT</b>						
24	353.4 Land & Land Rights				-		
25	354.4 Structures & Improvements				-		
26	355.4 Power Generation Equipment - Treatment Plt				-		
27	380.4 Treatment & Disposal Equipment	(27,565)			(27,565)		
28	381.4 Plant Sewers				-		
29	382.4 Outfall Sewer Lines				-		
30	389.4 Other Plant & Misc. Equipment				-		
31	<b>RECLAIMED WATER TREATMENT PLANT</b>						
32	353.5 Land & Land Rights				-		
33	354.5 Structures & Improvements				-		
34	355.5 Power Generation Equipment				-		
35	371.5 Pumping Equipment				-		
36	374.5 Reuse Distribution Reservoirs				-		
37	380.5 Treatment & Disposal Equipment				-		
38	381.5 Plant Sewers				-		
39	389.5 Other Plant & Misc. Equipment				-		
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>						
41	352.6 Franchises				-		
42	353.6 Land & Land Rights				-		
43	354.6 Structures & Improvements				-		
44	355.6 Power Generation Equipment				-		
45	366.6 Reuse Services				-		
46	367.6 Reuse Meters & Meter Installations				-		
47	371.6 Pumping Equipment				-		
48	375.6 Reuse Transmission & Distribution System	70			70		
49	389.6 Other Plant & Miscellaneous Equipment				-		
50	<b>GENERAL PLANT</b>						
51	353.7 Land & Land Rights				-		
52	354.7 Structures & Improvements - Sewer	4			4		
	354.7 Structures & Improvements - Common		989		989		
53	390.7 Office Furniture & Equipment		20,263	(2,005)	18,258		
54	391.7 Transportation Equipment		7,850	887	8,737		
55	392.7 Stores Equipment				-		
56	393.7 Tools, Shop & Garage Equipment		616		616		
57	394.7 Laboratory Equipment		177		177		
58	395.7 Power Operated Equipment		177		177		
59	396.7 Communication Equipment		198		198		
60	397.7 Miscellaneous Equipment				-		
61	398.7 Other Tangible Plant	(30,714)			(30,714)		
62							
63	<b>SUB-TOTAL</b>	28,168	30,270	1,379	59,817	N/A	N/A
64							
65	<b>LESS: AMORTIZATION OF CIAC</b>	(48,051)			(48,051)		
66							
67	<b>NET DEPRECIATION EXPENSE - SEWER</b>	(19,882)	30,270	1,379	11,767	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic  or Projected   
 Interim  Final

Schedule: B-15  
 Page 1 of 2  
 Preparer: Deborah D. 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	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WATER</b>					
2	Test Year Per Books *	81,203	21,843	87,060	175	190,282
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(81,203)	(21,843)	(87,060)	(175)	(190,282)
6	between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		14,149			14,149
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater adjustments to personal			52,191		52,191
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			7,894		7,894
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation of business tax to water and sewer				114	114
22						
23	6. Regulatory Assessment Fees					
24	Calculation of RAFs based on Adjusted and Annualized Test Year	46,421				46,421
25	Revenues per B-3					
26						
27	6. Payroll Taxes					
28						
29	a. Adjust for salary increase due to additional 5 FTE		407			407
30	b. Adjust for annualization of 2015 Salary & benefits		397			397
31						
32						
33	7. Real Estate & Personal Property					
34	Increase in ad valorem taxes for Pro Forma Plant Additions			145,183		145,183
35						
36						
37	<b>Adjusted Test Year TOTI - Water</b>	<u>46,421</u>	<u>14,953</u>	<u>205,268</u>	<u>114</u>	<u>266,755</u>
38						
39	<b>PRO FORMA ADJUSTMENTS</b>					
40	8. Regulatory Assessment Fees					
41	a. Adjust for additional revenues requested	73,430				73,430
42						
43						
44	<b>Total Taxes Other than Income - Water</b>	<u>119,851</u>	<u>14,953</u>	<u>205,268</u>	<u>114</u>	<u>340,185</u>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.



Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic  or Projected   
 Interim  Final

Schedule: B-15  
 Page 2 of 2  
 Preparer: Deborah D. 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	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books *					
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	2. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		7,694			7,694
7	per B-3					
8						
9	3. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			23,924		23,924
11	property taxes per B-3, including NU&U adjustment					
12						
13	4. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			3,051		3,051
15	taxes per B-3					
16						
17	5. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				62	62
19	other taxes per B-3					
20						
21	6. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	37,806				37,806
23	Revenues per B-3					
24						
25	6. Payroll Taxes					
26	a. Adjust for salary increase due to additional 5 FTE		221			221
27	b. Adjust for annualization of 2015 Salary & benefits		216			216
28						
29	7. Real Estate & Personal Property					
30	Increase in ad valorem taxes for Pro Forma Plant Additions			4,987		4,987
31						
32	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>37,806</b>	<b>8,131</b>	<b>31,962</b>	<b>62</b>	<b>77,961</b>
33						
34	<b>PRO FORMA ADJUSTMENTS</b>					
35	9. Regulatory Assessment Fees					
36	a. Adjust for additional revenues requested	(1,194)				(1,194)
37						
38	<b>Total Taxes Other than Income - Wastewater</b>	<b>36,612</b>	<b>8,131</b>	<b>31,962</b>	<b>62</b>	<b>76,767</b>

\*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule: C-1  
 Page 1 of 1  
 Preparer: Deborah D. 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 No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (68,778)	\$ 523,470	\$ 454,692	\$ 399,921	\$ 54,771
2							
3	Deferred Income Tax Expense	C-5	57,363	(57,363)	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	<b>Total Income Tax Expense</b>		<b>\$ (11,415)</b>	<b>\$ 466,107</b>	<b>\$ 454,692</b>	<b>\$ 399,921</b>	<b>\$ 54,771</b>

Supporting Schedules: C-2, C-5, C-7, C-8  
 Recap Schedules: B-1, B-2

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

Schedule: C-2 - Water  
 Page 1 of 2  
 Preparer: Deborah D. 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 No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Water				
1	\$ (240,770)	\$ 160,698	\$ (80,073)	\$ 1,158,429	\$ 1,078,357
2	91,067	(91,067)	-	399,921	399,921
3					
4	(149,703)	69,631	(80,073)	1,558,350	1,478,278
5	282,637	132,868	415,505	-	415,505
6					
7	(432,340)	(63,237)	(495,578)	1,558,350	1,062,773
8					
9	<b>Schedule M Adjustments:</b>				
10	(17,953)	17,953	-	-	-
11	98,743	(98,743)	-	-	-
12					
13	80,790	(80,790)	-	-	-
14					
15	(513,131)	17,553	(495,578)	1,558,350	1,062,773
16					
17					
18	(513,131)	17,553	(495,578)	1,558,350	1,062,773
19	(28,222)	965	(27,257)	85,709	58,452
20					
21					
22					
23	(28,222)	965	(27,257)	85,709	58,452
24					
25	(484,909)	16,588	(468,321)	1,472,641	1,004,321
26	0.34	0.34	0.34	0.34	0.34
27	(164,869)	5,640	(159,229)	500,698	341,469
28					
29	-	-	-	-	-
30					
31	(164,869)	5,640	(159,229)	500,698	341,469
32					
33	<b>Summary:</b>				
34	(28,222)	965	(27,257)	85,709	58,452
35	(164,869)	5,640	(159,229)	500,698	341,469
36					
37	\$ (193,091)	\$ 6,605	\$ (186,486)	\$ 586,407	\$ 399,921

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

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

Schedule: C-2 - Wastewater  
 Page 2 of 2  
 Preparer: Deborah D. 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 No.	Total Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Wastewater					
1	\$ 523,252	\$ (295,434)	\$ 227,817	\$ (80,109)	\$ 147,708
2	49,522	(49,522)	-	54,771	54,771
3					
4	572,774	(344,956)	227,817	(25,338)	202,479
5	38,713	18,215	56,928	-	56,928
6					
7	534,061	(363,171)	170,889	(25,338)	145,551
8					
9	Schedule M Adjustments:				
10	(2,431)	2,431	-	-	-
11	53,696	(53,696)	-	-	-
12					
13	51,265	(51,265)	-	-	-
14					
15	482,796	(311,906)	170,889	(25,338)	145,551
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	482,796	(311,906)	170,889	(25,338)	145,551
19	26,554	(17,155)	9,399	(1,394)	8,005
20	Limited by NOL				
21	Credits				
22					
23	26,554	(17,155)	9,399	(1,394)	8,005
24					
25	456,242	(294,751)	161,490	(23,944)	137,546
26	0.34	0.34	0.34	0.34	0.34
27	155,122	(100,215)	54,907	(8,141)	46,766
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)				
30					
31	155,122	(100,215)	54,907	(8,141)	46,766
32					
33	Summary:				
34	26,554	(17,155)	9,399	(1,394)	8,005
35	155,122	(100,215)	54,907	(8,141)	46,766
36					
37	\$ 181,676	\$ (117,370)	\$ 64,306	\$ (9,535)	\$ 54,771

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - UIF - Seminole County

Page 1 of 1

Docket No.: 160101-WS

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Interim [ ] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected [ ]

Recap Schedule: 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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt/Deposits	3,583	11,913	15,496	13,629	1,867
7						
8	Other Interest Expense - Intercompany	338,258	118,679	456,937	401,876	55,061
9						
10	AFUDC	(20,491)	20,491	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 321,350</b>	<b>\$ 151,083</b>	<b>\$ 472,433</b>	<b>\$ 415,505</b>	<b>\$ 56,928</b>
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				---
33						
34	Common Equity	-	-	-	-	---
35						
36	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: C-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

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 No.		Water	Sewer
1	AFUDC <sup>(1)</sup>	\$ (18,023)	\$ (2,469)
2	Meals & Entertainment per below allocation <sup>(2)</sup>	70	38
3	<b>Total</b>	<b>\$ (17,953)</b>	<b>\$ (2,431)</b>
4			
5			
6			
7	<sup>(1)</sup> Allocated to water & wastewater based upon rate base		
8			
9	<sup>(2)</sup> Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	502	
12	@50%	251	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/15 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	548.8	14
19	Marion County - Wastewater	76.4	2
20	Orange County - Water	310.5	8
21	Pasco County - Water	2,869.5	75
22	Pasco County - Wastewater	1,245.2	32
23	Pinellas County - Water	430.1	11
24	Seminole County - Water	2,711.5	70
25	Seminole County - Wastewater	1,474.5	38
26	TOTAL UIF	<u>9,666.5</u>	<u>178</u> <u>73</u>

Supporting Schedule: None

Recap Schedules: C-2

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected

Interim  Final

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

Line No.	Description	UIF			Per Books Allocation to County Systems				
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Orange Water	Pasco Water	Pinellas Water	Seminole Water
1	Timing Differences:								
2									
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 111,811	\$ 42,515	\$ 200,677	\$ 58,379	\$ 393,606
4	Book Depreciation and Amortization	518,357	16,533	534,890	60,936	23,170	109,367	31,816	214,511
5									
6	Difference	463,112	(16,533)	446,579	50,875	19,345	91,310	26,563	179,095
7									
8	Other Timing Differences (Itemize):								
9									
10	Tap Fees								
11	Deferred Maintenance Additions	4,200		4,200					
12	Deferred Maintenance Amortization	(7,788)		(7,788)					
13	Deferred Rate Case Additions	12,735		12,735					
14	Deferred Rate Case Amortization	(106,640)		(106,640)					
15	PAA Expense Amortization	(433)		(433)					
16	Organization Expense Amortization	(415)		(415)					
17	Bad Debts	3,728		3,728					
18	Other *	52		52					
19									
20	Total Timing Differences (To C-2)	368,551	(16,533)	352,018	19,985	11,307	104,497	15,663	98,743
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	(909)	19,361					
24	(Limited by NOL)								
25	State Deferred Tax (See Note 2)	20,270	(909)	19,361					
26									
27	Timing Differences For Federal Taxes								
28	(Line 18 - 23)	348,281	(15,624)	332,657					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	(5,312)	113,104					
32									
33	Add: State Deferred Taxes (Line 23)	20,270	(909)	19,361					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ (6,221)	\$ 132,465	7,520	4,255	39,322	5,894	37,157

Supporting Schedules: None  
Recap Schedules: C-2



Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic  Projected

Interim  Final

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

Line No.	Description	UIF			Marion Sewer	Pasco Sewer	Seminole Sewer
		Total Per Books	Utility Adjustments	Utility Adjusted			
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	59,374	93,516	21,590
4	Book Depreciation and Amortization	518,357	16,533	534,890	32,358	50,965	11,767
5							
6	Difference	463,112	(16,533)	446,579	27,016	42,551	9,823
7							
8	Other Timing Differences (Itemize):						
9							
10	Tap Fees	-		-			
11	Deferred Maintenance Additions	4,200		4,200			
12	Deferred Maintenance Amortization	(7,788)		(7,788)			
13	Deferred Rate Case Additions	12,735		12,735			
14	Deferred Rate Case Amortization	(106,640)		(106,640)			
15	PAA Expense Amortization	(433)		(433)			
16	Organization Expense Amortization	(415)		(415)			
17	Bad Debts	3,728		3,728			
18	Other*	52		52			
19							
20	Total Timing Differences (To C-2)	368,551	(16,533)	352,018	2,782	45,346	53,696
21							
22	State Tax Rate	0.055	0.055	0.055			
23	State Deferred Taxes ( Line 18 x Line 20)	20,270	(909)	19,361			
24	(Limited by NOL)						
25	State Deferred Tax (See Note 2)	20,270	(909)	19,361			
26							
27	Timing Differences For Federal Taxes						
28	(Line 18 - 23)	348,281	(15,624)	332,657			
29	Federal Tax Rate	0.34	0.34	0.34			
30							
31	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	118,416	(5,312)	113,104			
32							
33	Add: State Deferred Taxes (Line 23)	20,270	(909)	19,361			
34							
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ (6,221)	\$ 132,465	1,047	17,064	20,206

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Historic [X] Projected [ ]

Schedule: C-6  
 Page 1 of 3  
 Preparer: Deborah D. Swain

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

Line No.	Year	Account No. 4419 / 4369 (190.2011 / 1011)			Account No. 4421 / 4371 (190.2012 / 1012)			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,098,344)
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,346,952)
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,199,775)
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,340,701)
6										
7		Account No. 4425 / 4375 (190.2020 / 1020)			Account No. 4427 / 4377 (190.2021 / 1021)					
8	Year	State	Federal	Total	State	Federal	Total			
9	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
10	2012	(23,952)	(139,907)	(163,859)	(526)	(3,062)	(3,588)			
11	2013	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
12	2014	(36,123)	(211,009)	(247,132)	(814)	(4,743)	(5,557)			
13	2015	(30,535)	(180,098)	(210,633)	(601)	(3,563)	(4,164)			
14										
15		Account No. 4433 / 4383 (190.2024 / 1024)			Account No. 4437 / 4387 (190.2031 / 1031)					
16	Year	State	Federal	Total	State	Federal	Total			
17	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
18	2012	(5,394)	(24,855)	(30,249)	(7,121)	(935,154)	(942,275)			
19	2013	(4,902)	(22,011)	(26,913)	(17,946)	(1,244,056)	(1,262,002)			
20	2014	(4,902)	(22,011)	(26,913)	(17,942)	(1,096,883)	(1,114,825)			
21	2015	(4,877)	(21,875)	(26,752)	(35,390)	(1,263,164)	(1,298,554)			
22										
23		Account No. 4385 / 4435			Account No. 4417 / 4367					
24	Year	State	Federal	Total	State	Federal	Total			
25	2011	1,117	6,530	7,647	-	-	-			
26	2012	452	2,636	3,088	-	-	-			
27	2013	570	3,325	3,895	(321)	-	(321)			
28	2014	570	3,325	3,895	(321)	-	(321)			
29	2015	791	4,552	5,343	(417)	(784)	(1,201)			
30										
31		Account No. 4439 / 4389								
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	-	-	-						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

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

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule: C-6  
 Page 2 of 3  
 Preparer: Deborah D. 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.

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954
3	2013	978	-			978	2013	3,954				3,954
4	2014	978	-			978	2014	3,954				3,954
5	2015	978	-			978	2015	3,954			1	3,955
6	Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	2011					(20,183)	2011					(301)
10	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
11	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
12	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
13	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
14	Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
15												
16	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
17	2011					(5,228)	2011					4,218
18	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
19	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
20	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
21	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
22	Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State					
23												
24	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	2011					1,117	2011					-
26	2012	1,117	(665)			452	2012	-				-
27	2013	452	118			570	2013	-	(321)			(321)
28	2014	570	-			570	2014	(321)	-			(321)
29	2015	570	222		(1)	791	2015	(321)	(96)			(417)

Supporting Schedules: None  
 Recap Schedules: C-6, Pg 1

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule: C-6  
 Page 3 of 3  
 Preparer: Deborah D. 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.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2011					10,505	2011					23,917
2	2012	10,505				10,505	2012	23,917	(815)			23,102
3	2013	10,505				10,505	2013	23,102				23,102
4	2014	10,505				10,505	2014	23,102				23,102
5	2015	10,505				10,505	2015	23,102			(1)	23,101
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
7												
8	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	2011					(117,903)	2011					(1,750)
10	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
11	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
12	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
13	2015	(211,009)	30,911			(180,098)	2015	(4,743)	1,181		(1)	(3,563)
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
14												
15	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
16	2011					(23,318)	2011					(868,818)
17	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
18	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
19	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
20	2015	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164)
Account No. 4485 - Deferred Federal Tax - Bad Debt						Account No. 4389 (190.2) Accum Def Income Tax - Fed NOL						
21												
22	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
23	2011					6,530	2011					-
24	2012	6,530	(3,894)			2,636	2012	-				-
25	2013	2,636	689			3,325	2013	-	153,493			153,493
26	2014	3,325	-			3,325	2014	153,493	0			153,493
27	2015	3,325	1,227			4,552	2015	153,493	12,984		(2)	166,475
Account No. 4439 - Accum Def Income Tax - State NOL						Account No. 4437 (190.1) - Deferred Income Tax - Fed						
28												
29	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
30	2011					-	2011					-
31	2012	-				-	2012	-				-
32	2013	-	(954)			(954)	2013	-				-
33	2014	(954)	-			(954)	2014	-				-
34	2015	(954)	(8,800)			(9,754)	2015	-	(784)			(784)

Supporting Schedules: None  
 Recap Schedules: C-6, Pg 1

Company: Utilities, Inc. of Florida - UIF - All Counties  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule: C-7  
 Page 1 of 1  
 Preparer: Deborah D. 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.

1.5 % ITC											
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015
1	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	2356	2356	2356
2											
3					785	2,356	10,995	2,356	2,356	2,356	2,356
4				(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
5											
6			Per Books	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)
7											
8			Difference	-	-	-	-	-	-	-	-
9											
10											
11											
12											
13											
14											
15											
16											
17	2008										
18	2009	(102,883)			785						
19	2010	(102,098)			2,356						
20	2011	(99,742)			10,995						
21	2012	(88,747)			2,356						
22	2013	(86,391)			2,356						
23	2014	(84,035)			2,356						
24	2015	(81,679)			2,356						

  

							Allocation to Counties		
		Amount Realized		Amortization		Ending Balance	12/31/15 ERCs	Allocation	
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			
17	2008					(102,883)	548.8	(4,503)	
18	2009	(102,883)			785	(102,098)	76.4	(627)	
19	2010	(102,098)			2,356	(99,742)	310.5	(2,548)	
20	2011	(99,742)			10,995	(88,747)	2,869.5	(23,547)	
21	2012	(88,747)			2,356	(86,391)	1,245.2	(10,218)	
22	2013	(86,391)			2,356	(84,035)	430.1	(3,529)	
23	2014	(84,035)			2,356	(81,679)	2,711.5	(22,250)	
24	2015	(81,679)			2,356	(79,323)	1,474.5	(12,100)	
							<b>9,666.5</b>	<b>(79,323)</b>	

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

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 - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

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

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

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt			%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	<b>Total</b>	<u>N/A</u>	<u>0.00%</u>		<u>- %</u>

15  
 16  
 17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)  
 18 X Equity of Subsidiary (To C-1)

19  
 20  
 21  
 22 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including  
 23 Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedules C-3, line 8.

Supporting Schedules: None  
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule: C-9  
Page 1 of 1  
Preparer: Deborah D. 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 - UIF - Seminole County

Schedule: C-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

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

---

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



## Cost of Capital

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 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 thirteen month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/15	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	6,819,961	44.39%	6.70%	2.97%
2	Short Term Debt	647,698	4.22%	2.32%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	7,252,740	47.21%	10.40%	4.91%
5	Customer Deposits	22,819	0.15%	2.00%	0.00%
6	Tax Credits - Zero Cost	34,857	0.23%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	585,335	3.81%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>15,363,409</u>	<u>100.00%</u>		<u>7.98%</u>

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS
2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida'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 - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-2  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide a reconciliation of the thirteen-month average 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 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Pro Forma Adjustments <sup>(1)</sup>	(6) Adjusted Thirteen Month Average	(7) Reconciliation Pro Rata Amount	(8) Adjustments Pro Rata Percentage	(9) Reconciled to Requested Rate Base
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(173,180,039)	46.33%	6,819,961
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,452,302)	4.40%	647,698
3	Preferred Stock	-	-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(184,180,183)	49.27%	7,252,740
5	Customer Deposits	23,281	23,379	22,819		22,819	-	n/a	22,819
6	Tax Credits - Zero Cost	34,255	34,347	34,857		34,857	-	n/a	34,857
7	Tax Credits - Weighted Cost	-	-	-		-	-	0.00%	-
8	Accumulated Deferred Income Taxes	503,174	580,523	524,129	61,206	585,335	-	n/a	585,335
9	Other (Explain)							0.00%	-
11	<b>Total</b>	<b>370,304,710</b>	<b>399,573,250</b>	<b>389,114,728</b>	<b>61,206</b>	<b>389,175,934</b>	<b>(373,812,524)</b>	<b>100.00%</b>	<b>15,363,409</b>

Notes:

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

<sup>(1)</sup> Accumulated Deferred Income Taxes associated with proforma plant additions.

\*\*Allocation of ADIT to the Counties

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average ADIT
Marion	445.9	625.2	6.47%	58,757	86,743	78,317
Orange	309.5	310.5	3.21%	40,784	43,036	38,856
Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
<b>Total</b>	<b>9,104.9</b>	<b>9,666.5</b>	<b>100.0%</b>	<b>1,199,777</b>	<b>1,340,701</b>	<b>1,210,459</b>

\*\*Allocation of Tax Credits to the Counties

County	County Total ERCs 2014	County Total ERCs 2015	Pro Rata Percentage	12/31/2014	12/31/2015	Average Tax Credits
Marion	445.9	625.2	6.47%	4,000	5,132	5,208
Orange	309.5	310.5	3.21%	2,776	2,546	2,584
Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
<b>Total</b>	<b>9,104.9</b>	<b>9,666.5</b>	<b>100.0%</b>	<b>81,679</b>	<b>79,323</b>	<b>80,501</b>

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7  
Recap Schedules: D-1

Preferred Stock Outstanding  
Thirteen Month Average

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

Preparer: John Hoy

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

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

- 1 Not applicable.
- 2
- 3
- 4 Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

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

Schedule D-4  
 Page 1 of 1

Preparer: John Hoy

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/15	Effective Cost Rate
1	Chase	\$397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	\$397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt  
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-5  
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, \$9,000,000 due	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning in	05/31/35										
3	2017 through 2035											
4												
5	Total		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>		<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

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

Cost of Variable Rate Long Term Debt  
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-6  
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Thirteen Month Average	Amount	Unamortized Discount or Premium Associated	Unamortized Issuing Expense Associated	Annual Amortization of Discount or Premium	Annual Amortization of Issuing Expense on	Basis of Variable Rate	Interest Cost (Coupon Rate	Total Interest Cost	Effective Cost Rate
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding						(Coupon Rate	Interest Cost	Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/11	within One Year	with Column (4)	with Column (4)	on Principal Outstanding	Principal Outstanding	(i.e. Prime + 2%)	x Column (4))	(8)+(9)+(11)	(12)/((4)-(6)-(7))

1 Not applicable.

2

3

4 Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: None  
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Utility  or Parent   
 Historic  or Projected

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-14				23,281
2	Jan-15	23,281		373	22,908
3	Feb-15	22,908	194		23,102
4	Mar-15	23,102		135	22,967
5	Apr-15	22,967		453	22,514
6	May-15	22,514		12	22,502
7	Jun-15	22,502		81	22,421
8	Jul-15	22,421	81		22,502
9	Aug-15	22,502		264	22,238
10	Sep-15	22,238	638		22,876
11	Oct-15	22,876		24	22,852
12	Nov-15	22,852	259		23,111
13	Dec-15	23,111	269		23,380
14			Thirteen Month Average	\$	22,819

Recap Schedules: A-19, D-2



## Rate Schedules

Company: Utilities, Inc. of Florida; Seminole County

Pet No.: 160101-WS

Year Ended: December 31, 2015

Form  Final Water  or Sewer 

Schedule E-1

Page 1 of 2

Preparer: Jared Deason

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

No.	Class/Meter Size	(3)	(4)	(4)	(5)
		Test Year Rates	Current Rates	Current Rates	Proposed Rates
		Effective 11.17.2014	Effective 10.27.2015	Effective 8.18.2016	
	<u>Residential</u>				
1	5/8" Residential	\$8.21	\$8.32	\$8.46	\$22.06
2	1" Residential	\$20.52	\$20.79	\$21.15	\$55.15
3	1.5" Residential	\$41.03	\$41.58	\$42.30	\$110.30
4	2" Residential	\$65.65	\$66.52	\$67.68	\$176.48
5	3" Residential	\$131.31	\$133.06	\$135.36	\$352.96
6	4" Residential	\$205.16	\$207.89	\$211.50	\$551.50
7	6" Residential	\$410.33	\$415.79	\$423.00	\$1,103.00
8					
9	<u>General Service</u>				
10	5/8" General Service	\$8.21	\$8.32	\$8.46	\$22.06
11	1" General Service	\$20.52	\$20.79	\$21.15	\$55.15
12	1.5" General Service	\$41.03	\$41.58	\$42.30	\$110.30
13	2" General Service	\$65.65	\$66.52	\$67.68	\$176.48
14	3" General Service	\$131.31	\$133.06	\$135.36	\$352.96
15	4" General Service	\$205.16	\$207.89	\$211.50	\$551.50
16	6" General Service	\$410.33	\$415.79	\$423.00	\$1,103.00
17					
18					
19	<u>Gallonge Charge (per 1,000 Gallons)</u>				
20	Residential - 0 - 8,000 gallons	\$3.65	\$3.70	\$3.76	\$9.80
21	Residential - 8,001 - 16,000 gallons	\$6.38	\$6.46	\$6.57	\$17.13
22	Residential - Over 16,000 gallons	\$8.20	\$8.31	\$8.45	\$22.03
23	General Service	\$4.28	\$4.34	\$4.41	\$11.50
24					

Company: Utilities, Inc. of Florida; Seminole County

Pet No.: 160101-WS

Year Ended: December 31, 2011

Form  Final For  or Sewer 

Schedule E-1

Page 2 of 2

Preparer: Jared Deason

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

(1)	(2)	(3)	(4)	(5)	
No.	Class/Meter Size	Test Year Rates Effective 11.17.2014	Current Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	<u>Residential</u>				
2	All Meter Sizes	\$12.96	\$13.05	\$13.09	\$12.68
3					
4	<u>General Service</u>				
5	5/8" General Service	\$12.96	\$13.05	\$13.09	\$12.68
6	1" General Service	\$32.41	\$32.63	\$32.72	\$31.68
7	1.5" General Service	\$64.82	\$65.27	\$65.46	\$63.38
8	2" General Service	\$103.72	\$104.44	\$104.74	\$101.42
9	3" General Service	\$207.44	\$208.87	\$209.48	\$202.84
10	4" General Service	\$324.12	\$326.36	\$327.31	\$316.93
11	6" General Service	\$648.25	\$652.72	\$654.61	\$633.86
12					
13	<u>Gallonge Charge (per 1,000 Gallons)</u>				
14	Residential (Maximum 8000 gallons)	\$8.03	\$8.09	\$8.11	\$7.85
15					
16	General Service	\$9.64	\$9.71	\$9.74	\$9.43
17					

Rate Schedule

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2011

Interim  Final

Water  or 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 calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills Total Bills 1.1.2015 to 10.26.2015	Total Billable Gallons (in 000's) 1.1.2015 to 10.26.2015	Test Year Rates Eff. 11/17/14	Test Year Revenues for Rates Eff. 11/17/14	Total Bills 10.27.2015	Total Billable Gallons (in 000's) 10.27.2015	Test Year Rates Eff. 10/27/15	Test Year Revenues for Rates Eff. 10/27/15	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 8/18/16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	5/8" Residential	25,923		\$8.21	\$212,828	5,185		\$8.32	\$43,139	31,108		\$255,967	\$8.46	\$263,174	\$22.06	\$686,242
3	1" Residential	154		\$20.52	\$3,160	31		\$20.79	\$644	185		\$3,805	\$21.15	\$3,913	\$55.15	\$10,203
4	<b>Total Residential</b>	<b>26,077</b>			<b>\$215,988</b>	<b>5,216</b>			<b>\$43,784</b>	<b>31,293</b>		<b>\$259,772</b>		<b>\$267,086</b>		<b>\$696,445</b>
5																
6	<b>Gallonge Charge (per 1,000 Gallons)</b>															
7																
8	0-8,000 Gallons		114,758	\$3.65	\$418,867		22,952	\$3.70	\$84,922		137,710	\$503,789	\$3.76	\$517,790	\$9.80	\$1,349,558
9	8,001-16,000 Gallons		16,145	\$6.38	\$103,005		3,229	\$6.46	\$20,859		19,374	\$123,864	\$6.57	\$127,287	\$17.13	\$331,877
10	Over 16,000 Gallons		7,418	\$8.20	\$60,828		1,484	\$8.31	\$12,332		8,902	\$73,160	\$8.45	\$75,222	\$22.03	\$196,111
11	<b>Residential Total Gallons</b>		<b>138,321</b>		<b>\$582,699</b>		<b>27,665</b>		<b>\$118,114</b>		<b>165,986</b>	<b>\$700,813</b>		<b>\$720,299</b>		<b>\$1,877,546</b>
12																
13	<b>Total Residential Service</b>	<b>26,077</b>	<b>138,321</b>		<b>\$798,687</b>	<b>5,216</b>	<b>27,665</b>		<b>\$161,897</b>	<b>31,293</b>	<b>165,986</b>	<b>\$960,585</b>		<b>\$987,385</b>		<b>\$2,573,991</b>
14																
15	Average Residential Bill				\$30.63				\$31.04			\$30.70		\$31.55		\$32.25
16																
17	<b>General Service - Base Charge</b>															
18	5/8" General Service	70		\$8.21	\$575	14		\$8.32	\$116	84		\$691	\$8.46	\$711	\$22.06	\$1,853
19	1" General Service	57		\$20.52	\$1,170	11		\$20.79	\$229	68		\$1,398	\$21.15	\$1,438	\$55.15	\$3,750
20	1.5" General Service	10		\$41.03	\$410	2		\$41.58	\$83	12		\$493	\$42.30	\$508	\$110.30	\$1,324
21	2" General Service	20		\$65.65	\$1,313	4		\$66.52	\$266	24		\$1,579	\$67.68	\$1,624	\$176.48	\$4,236
22	3" General Service	10		\$131.31	\$1,313	2		\$133.06	\$266	12		\$1,579	\$135.36	\$1,624	\$352.96	\$4,236
23	<b>Total General Service</b>	<b>167</b>			<b>\$4,781</b>	<b>33</b>			<b>\$961</b>	<b>200</b>		<b>\$5,741</b>		<b>\$5,905</b>		<b>\$15,398</b>
24																
25	<b>Gallonge Charge (per 1,000 Gallons)</b>															
26	General Service Total Gallons		4,113	\$4.28	\$17,604		823	\$4.34	\$3,572		4,936	\$21,175	\$4.41	\$21,768	\$11.50	\$56,764
27																
28	<b>Total</b>		<b>4,113</b>		<b>\$17,604</b>		<b>823</b>		<b>\$3,572</b>		<b>4,936</b>	<b>\$21,175</b>		<b>\$21,768</b>		<b>\$56,764</b>
29																
30	<b>Total General Service</b>	<b>167</b>	<b>4,113</b>		<b>\$22,384</b>	<b>33</b>	<b>823</b>		<b>\$4,532</b>	<b>200</b>	<b>4,936</b>	<b>\$26,917</b>		<b>\$27,673</b>		<b>\$72,162</b>
31																
32	Average General Service Bill				\$134.04				\$137.34			\$134.58		\$138.36		\$360.81
33																
34	<b>Miscellaneous Service Charge Revenues</b>				13,835				3,225			17,060		17,060		
35	Adjustment to reclass Connection Meter Fee to CIAC											(115)		(115)		
36	Adjustment to allocate NSF Fees based on ERCs											(424)		(424)		
37	Adjustment to remove non-utility fees for collecting sales tax											(8)		(8)		
38	<b>Adjusted Miscellaneous Service Charge Revenues</b>				<b>13,835</b>				<b>3,225</b>			<b>16,513</b>		<b>16,513</b>		<b>\$16,513</b>
39																
40	<b>Total Above Calculations</b>				<b>834,907</b>				<b>169,655</b>			<b>1,004,015</b>		<b>1,031,571</b>		<b>2,662,666</b>
41																
42	<b>Total Per Books</b>				<b>\$837,684</b>				<b>\$167,537</b>			<b>\$1,005,221</b>		<b>(7,571)</b>		
43	Adjustment to remove Accrued Revenues per B4											(7,571)				
44	Adjustment to reclass Connection Meter Fee to CIAC											(115)				
45	Adjustment to remove non-utility fees for collecting sales tax											(8)				
46	<b>Total - Adjusted Books</b>				<b>\$837,684</b>				<b>\$167,537</b>			<b>\$997,527</b>			<b>Total Requested Revenues</b>	<b>2,663,351</b>
47																
48	Difference				(\$2,777)				\$2,118			\$6,488			Difference	(\$685)
49																
50	Percentage Difference				-0.33%				1.26%			0.65%			Percentage Difference	-0.03%

Rate Schedule

Company: Utilities, Inc. of Florida; Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2011  
 Interim [ ] Final [x]  
 Water [ ] or Sewer [x]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Total Bills for Rates Effective 11/17/14	Total Billable Gallons (in 000's) for Rates Eff. 11/17/14	Test Year Rates Effective 11/17/14	Test Year Revenues for Rates Eff. 11/17/14	Total Bills for Rates Effective 10/27/15	Total Billable Gallons (in 000's) for Rates Eff. 10/27/15	Test Year Rates Effective 10/27/15	Test Year Revenues for Rates Eff. 10/27/15	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Effective Eff 6.24.16	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	ALL Meter Sizes	13,932		\$12.96	\$180,559	2,764		\$13.05	\$36,070	16,696		\$216,629	\$13.09	\$218,551	\$12.68	\$211,705
3	Total	13,932			\$180,559	2,764			\$36,070	16,696		\$216,629		\$218,551		\$211,705
4																
5	<b>Gallorage Charge (per 1,000 Gallons)</b>															
6	ALL Meter Sizes (Max. 8,000 gallons)		59,406	\$8.03	\$477,029		11,881	\$8.09	\$96,117		71,287	\$573,146	\$8.11	\$578,136	\$7.85	\$559,602
7	Total		59,406		\$477,029		11,881		\$96,117		71,287	\$573,146		\$578,136		\$559,602
8																
9	<b>Total Residential Service</b>	13,932	59,406		\$657,588	2,764	11,881		\$132,187	16,696	71,287	\$789,775		\$796,687		\$771,307
10																
11	Average Residential Bill				\$47.20				\$47.82			\$47.30		\$47.72		\$46.20
12																
13	<b>General Service - Base Charge</b>															
14	5/8" General Service	20		\$12.96	\$259	4		\$13.05	\$52	24		\$311	\$13.09	\$314	\$12.68	\$304
15	1" General Service	30		\$32.41	\$972	6		\$32.63	\$196	36		\$1,168	\$32.72	\$1,178	\$31.68	\$1,140
16	2" General Service	10		\$103.72	\$1,037	2		\$104.44	\$209	12		\$1,246	\$104.74	\$1,257	\$101.42	\$1,217
17	3" General Service	10		\$207.44	\$2,074	2		\$208.87	\$418	12		\$2,492	\$209.48	\$2,514	\$202.84	\$2,434
18	Total General Service	70			\$4,343	14			\$875	84		\$5,218		\$5,263		\$5,096
19																
20	<b>Gallorage Charge (per 1,000 Gallons)</b>															
21	General Service Total Gallons		2,959	\$9.64	\$28,525		592	\$9.71	\$5,748		3,551	\$34,273	\$9.74	\$34,587	\$9.43	\$33,486
22	Total		2,959		\$28,525		592		\$5,748		3,551	\$34,273		\$34,587		\$33,486
23																
24	<b>Total General Service</b>	70	2,959		\$32,868	14	592		\$6,623	84	3,551	\$39,491		\$39,849		\$38,582
25																
26																
27	Average General Service Bill				\$469.54				\$473.07			\$470.13		\$474.40		\$459.31
28																
29	Total Miscellaneous Service Charge Revenues				2,647				319			2,966		2,966		2,966
30	Adjustment to include miscellaneous charges not booked											210		210		210
31	Adjustment to allocate NSF Fees based on ERCs											424		424		424
32	Total Miscellaneous Service Charge Revenues				2,647				319			3,600		3,600		3,600
33																
34	Total Above Calculations				693,102				139,129			832,866		840,136		813,489
35																
36	Total per Books				\$701,385				\$140,277			\$841,662				
37	Adjustment to Remove Accrual Included in per Books Balance				(3,296)				(4,952)			(8,248)				
38	Total - Adjusted Books				\$698,089				\$135,325			\$833,414			Total Required Revenues	\$813,604
39																
40	Difference				(\$4,987)				\$3,804			(\$548)		Difference		(\$115)
41																
42	Percentage Difference				-0.71%				2.81%			-0.07%		Percentage Difference		-0.01%

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [x] or Sewer [x]

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

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Irrigation Residential	(6) Irrigation General Service	(7) Total
WATER							
1	Jan-15	2,598	-	12	28	17	2,655
2	Feb-15	2,586	-	7	21	13	2,627
3	Mar-15	2,598	-	6	22	10	2,636
4	Apr-15	2,624	-	6	21	11	2,662
5	May-15	2,577	-	9	17	11	2,614
6	Jun-15	2,594	-	6	16	10	2,626
7	Jul-15	2,584	-	7	17	8	2,616
8	Aug-15	2,581	-	10	16	12	2,619
9	Sep-15	2,615	-	7	18	9	2,649
10	Oct-15	2,608	-	7	21	11	2,647
11	Nov-15	2,553	-	3	6	6	2,568
12	Dec-15	2,567	-	-	5	2	2,574
13							
14	Total	31,085	-	80	208	120	31,493

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
WASTEWATER							
1	Jan-15	1,398		17	-	-	1,415
2	Feb-15	1,379		8	-	-	1,387
3	Mar-15	1,388		7	-	-	1,395
4	Apr-15	1,410		7	-	-	1,417
5	May-15	1,381		7	-	-	1,388
6	Jun-15	1,407		7	-	-	1,414
7	Jul-15	1,382		8	-	-	1,390
8	Aug-15	1,383		8	-	-	1,391
9	Sep-15	1,408		7	-	-	1,415
10	Oct-15	1,396		6	-	-	1,402
11	Nov-15	1,382		2	-	-	1,384
12	Dec-15	1,382			-	-	1,382
13							
14	Total	16,696	-	84	-	-	16,780

Rate Schedule

Florida Public Service Commission

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule E-4

Interim [ ] Final [x]

Page 1 of 2

Historical [x] Projected [ ]

Water [x] or Sewer [ ]

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.
1	<u>Water</u>				
2	Initial Connection Fee	\$ 21.00	N/A	\$ 36.71	N/A
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ -	\$ -	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				

Rate Schedule

Florida Public Service Commission

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule E-4

Interim [ ] Final [x]

Page 2 of 2

Historical [x] Projected [ ]

Water [ ] or Sewer [x]

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.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3					
4	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee ( in lieu fo disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
9					
10	Premises Visit Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
11					
12	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
13					
14	NSF	*	N/A	*	N/A
15					
16	* Pursuant to Florida Statute 68.065				



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

Schedule E-5  
 Page 1 of 2

Preparer: Jared Deason

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

(1) Line No.	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	6,924	8,358	-	1,778	17,060
2					
3					
4					
5	Other Charges as follows:				
6	5270 - Plan Review Fee			300	
7	5270 - Inspection Fee			150	
8	5270 - Miscellaneous Service - Admin Fees for sales tax collected on behalf of			8	
9	Dept of Revenue				
10	5285 - NSF Check Charge			1,205	
11	5285 - Connection Meter Fee			115	
12					
13	Total			<u>1,778</u>	

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

Water  or Sewer

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	3,176	-	-	-	3,176
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			-	

Rate Schedule

Florida Public Service Commission

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

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) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5.25	Mueller	Centurion	Jay Drive & Gerry Drive	1
2	4.25	Mueller	Centurion	170 Jay Drive	1
3	4.50	Mueller	Centurion	163 Ronnie Drive	1
4	4.25	Mueller	Centurion	599 Tulane Drive	1
5	4.25	Mueller	Centurion	325 Lynchfield Avenue	1
6	4.25	Mueller	Centurion	301 Notre Dame Drive	1
7	5.25	Mueller	Centurion	401 Baylor Drive	1
8	5.25	Kennedy	K81A	650 Notre Dame Drive	1
9	5.25	Kennedy	K81A	607 Clemson Drive	1
10	5.25	Mueller	Centurion	463 Clemson Drive	1
11	4.25	Mueller	Centurion	501 Lynchfield Avenue	1
12	4.25	Mueller	Centurion	426 Citadel Drive	1
13	5.25	American Darling	B-84-B	Duke Avenue & Dunn Drive	1
14	5.25	American Darling	B-84-B	694 Dunn Drive	1
15	5.25	American Darling	B-84-B	697 LaSalle Drive	1
16	5.25	American Darling	B-84-B	600 LaSalle Drive	1
17	5.25	American Darling	B-84-B	600 Stanford Drive	1
18	5.25	Mueller	Centurion	624 Veneer Drive	1
19	5.25	American Darling	B-84-B	607 Moss Drive	1
20	5.25	American Darling	B-84-B	453 Northwestern Avenue	1
21	4.25	Mueller	Centurion	700 Mahogany Lane	1
22	5.25	Kennedy	K11	509 Northwestern Avenue	1
23	5.25	Kennedy	K11	743 Balsa Drive	1
24	5.25	Kennedy	K11	760 Trailwood Drive	1
25	5.25	Kennedy	K11	678 Trailwood Drive	1
26	5.25	American Darling	B-84-B	548 Grove Court	1
27	4.25	Mueller	Centurion	601 Encino Way	1
28	4.25	Mueller	Centurion	782 Oaklondo Drive	1
29	5.25	American Darling	B-84-B	668 Barbuda Way	1
30	5.25	American Darling	B-84-B	610 Caliente Way	1
31	5.25	American Darling	B-84-B	675 Durango Way	1
32	5.25	American Darling	B-84-B	380 Northwestern	1
33	5.25	Mueller	Centurion	Courtney Cove & Sombrero	1
34	5.25	Waterous	Pacer WB67	6709 Shellbark Avenue	1
35	5.25	Waterous	Pacer WB67	Across 9488 Shortleaf Court	1
36	5.25	Waterous	Pacer WB67	9505 Shortleaf Court	1
37	5.25	American Darling	B-84-B	600 Lakeshore Drive	1
38	5.25	American Darling	B-84-B	Magnolia/Faith Terrance	1
39	5.25	Mueller	Centurion	Magnolia/Oranole	1
40					
41					
				Total	39

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule E-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim  Final

Preparer: Jared Deason

Historical  Projected

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Utilities, Inc. of Florida, Seminole County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule E-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Preparer: Jared Deason

Historical [x] Projected [ ]

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

(1) Line No.	(2) Type	(3) Description
1		This utility does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Rate Schedule

Florida Public Service Commission

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

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) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

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) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	<b>This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC ( GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]  
Water [x] or Sewer [x]

Schedule E-11  
Page 1 of 1

Preparer: Jared Deason

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

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1	This utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				
2					



Rate Schedule

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - UIF - Seminole County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim  Final

Historical  Projected

Water  or Sewer

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	This utility does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

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 applicable.

(1) Line No.	(2) Class, Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	This utility is not utilizing a projected test year; therefore this schedule is not applicable.									

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County

Schedule: E-14

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [X] or Sewer [X]

Customer Class: All

Meter Size: All

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

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

1 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

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	-	-	1.086	1.192	0.055	-0.161	-14.9%
Feb-15	1.079	1.057	0.155	1.120	0.052	0.040	3.3%
Mar-15	1.491	1.461	0.009	1.151	0.046	0.272	18.5%
Apr-15	1.556	1.524	0.001	1.254	0.048	0.223	14.6%
May-15	1.903	1.964	0.028	1.569	0.047	0.376	18.9%
Jun-15	0.165	0.172	1.106	1.419	0.044	-0.186	-14.5%
Jul-15	0.718	0.748	0.636	1.258	0.047	0.078	5.6%
Aug-15	1.534	1.598	0.000	1.358	0.048	0.193	12.1%
Sep-15	1.332	1.387	0.000	1.134	0.047	0.207	14.9%
Oct-15	1.515	1.578	0.008	1.198	0.045	0.342	21.6%
Nov-15	1.301	1.355	0.000	1.218	0.048	0.088	6.5%
Dec-15	1.450	1.510	0.000	1.262	0.022	0.226	14.9%
<b>Total</b>	<b>14.044</b>	<b>14.353</b>	<b>3.028</b>	<b>15.134</b>	<b>0.549</b>	<b>1.698</b>	<b>9.8%</b>

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2

170,920 mg. The aggregate amount of sales of the individual systems is 170,790. The difference is only 0.0761%.

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

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)**

**Schedule F-3**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		288,000
AADF per Cup		79178
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/14/2015</u>	<u>85,000</u>
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/17/2015</u>	<u>73,000</u>
	(2) <u>5/20/2015</u>	<u>80,000</u>
	(3) <u>5/11/2015</u>	<u>82,000</u>
	(4) <u>5/18/2015</u>	<u>82,000</u>
	(5) <u>5/14/2015</u>	<u>85,000</u>
	<b>AVERAGE</b>	<u>80,400</u>
<b>4 Average Daily Flow</b>		
	<b>Max Month</b>	<u>63,354</u>
	<b>Annual</b>	<u>39,324</u>
<b>5 Required Fire Flow</b>		None

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

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)**  
**Docket No.: 160101-Ws**  
**Test Year Ended: December 31, 2015**

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

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

	MONTH	GPD
Not Applicable - water only system		
<b>1. Plant Capacity</b>  The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
<b>2. Average Daily Flow Max Month (a)</b>  An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		



Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

**INPUT INFORMATION:**

Total well pumping capacity, gpm		220 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		13,800 gallons
Usable ground storage (90%), gal.		12,420 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		12,420 gallons
Maximum day demand,		85,000 gpd
Peak hour demand = 2x max day/1440		118 gpm
Fire flow requirement		0 gpd
Unaccounted for water	9.77% of water pumped	4,653 gpd, avg
Acceptable unaccounted for	10.00%	4,762 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

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

A =	Peak demand	85,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts.

Storage

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

A =	Peak demand	85,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	12,420 gallons

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)**

**Schedule F-6**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

---

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015**

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

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

---

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)**

**Schedule F-8**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

---

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)  
 Docket No.: 160101-Ws  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	2011	227	213	220	15,305,070	69,569	15,837,590	228	
2	2012	213	213	213	16,645,570	78,148	17,166,090	220	-3.51%
3	2013	213	215	214	15,833,103	73,986	16,636,736	225	2.37%
4	2014	215	212	214	14,692,045	68,815	15,227,382	221	-1.59%
5	2015	212	213	213	14,779,300	69,550	15,133,600	218	-1.67%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.10%</u>

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

	X	Y
Constant:	227.7607925	1 228
X Coefficient:	-1.850215642	2 220
R^2:	0.523863702	3 225
		4 221
		5 218
		10 209

Five year growth (8) Ercs  
 Annual average growth -1.67 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Bear Lake (252-015)

Schedule F-10

Docket No.: 160101-Ws

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	1.751	1.731	0.000	1.596	0.010	0.125	7.2%
Feb-15	1.703	1.683	0.000	1.699	0.019	-0.034	-2.0%
Mar-15	1.867	1.845	0.000	1.690	0.013	0.142	7.7%
Apr-15	2.031	2.007	0.000	1.799	0.007	0.202	10.1%
May-15	2.301	2.275	0.000	1.928	0.009	0.338	14.9%
Jun-15	1.899	1.878	0.000	2.031	0.007	-0.160	-8.5%
Jul-15	1.905	1.884	0.000	1.711	0.006	0.166	8.8%
Aug-15	1.910	1.889	0.000	1.774	0.013	0.102	5.4%
Sep-15	1.827	1.807	0.000	1.709	0.055	0.042	2.3%
Oct-15	1.918	1.897	0.000	1.445	0.072	0.380	20.0%
Nov-15	2.126	2.102	0.000	1.627	0.348	0.127	6.0%
Dec-15	2.894	2.862	0.000	1.621	0.057	1.183	0.0%
<b>Total</b>	<b>24.132</b>	<b>23.860</b>	<b>0.000</b>	<b>20.631</b>	<b>0.616</b>	<b>2.613</b>	<b>11.0%</b>

(Above data in millions of gallons)

As of 11/25/2015, Crystal Lake was interconnected with Ravenna Park. Additional flows reflected in 12/2016 data.

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.  
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Ravenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. 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.

PROFORMA - 2015 RESTATED, COMBINING RAVENNA PARK & CRYSTAL LAKE FLOWS FOR FULL TY

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	2.566	2.555	0.000	2.402	0.010	0.143	5.6%
Feb-15	2.494	2.484	0.000	2.512	0.019	-0.047	-1.9%
Mar-15	2.822	2.812	0.000	2.442	0.014	0.356	12.7%
Apr-15	2.980	2.968	0.000	2.663	0.007	0.297	10.0%
May-15	3.714	3.715	0.000	2.981	0.009	0.725	19.5%
Jun-15	3.045	3.047	0.000	3.317	0.007	-0.278	-9.1%
Jul-15	2.884	2.882	0.000	2.695	0.006	0.181	6.3%
Aug-15	2.870	2.868	0.000	2.736	0.013	0.119	4.1%
Sep-15	2.660	2.656	0.000	2.445	0.056	0.156	5.9%
Oct-15	2.847	2.844	0.000	2.238	0.072	0.534	18.8%
Nov-15	2.873	2.864	0.000	2.465	0.437	-0.037	-1.3%
Dec-15	2.894	2.862	0.000	2.401	0.089	0.372	0.0%
<b>Total</b>	<b>34.649</b>	<b>34.558</b>	<b>0.000</b>	<b>31.297</b>	<b>0.738</b>	<b>2.522</b>	<b>7.3%</b>

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091

Page 1 of 1

Docket No.: 160101-WS

Preparer: Seidman, F.

Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Lincoln Heights	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment*
Jan-15	0.000				0.000	2.199
Feb-15	0.000				0.000	2.055
Mar-15	0.000				0.000	1.972
Apr-15	0.000				0.000	1.784
May-15	0.000				0.000	1.559
Jun-15	0.000				0.000	1.540
Jul-15	0.000				0.000	1.867
Aug-15	0.000				0.000	2.528
Sep-15	0.000				0.000	2.771
Oct-15	0.000				0.000	2.087
Nov-15	0.000				0.000	1.506
Dec-15	0.000				0.000	1.433
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>23.302</b>

\* Bulk interconnect; all sewage treated by City of Sanford



**Water Treatment Plant Data**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

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.

As of 11/25/2015, Crystal Lake was interconnected with Ravenna Park. Additional flows reflected in 12/2016 data.

	Date	GPD
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day per San. Survey	360,000
	AADF per CUP	122,100
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>12/23/2015</u>	<u>132,000</u>
		Includes flows from Crystal Lake
	<u>5/23/2015</u>	<u>112,000</u>
<b>3 Five Day Max. Year (excluding flow from Crystal Lake)</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/30/2015</u>	<u>89,000</u>
	(2) <u>5/9/2015</u>	<u>92,000</u>
	(3) <u>5/29/2015</u>	<u>101,000</u>
	(4) <u>5/2/2015</u>	<u>104,000</u>
	(5) <u>5/23/2015</u>	<u>112,000</u>
	AVERAGE	<u>99,600</u>
<b>4 Average Daily Flow</b>		
	Max Month	<u>73,396</u>
	Annual	<u>65,371</u>
<b>5 Required Fire Flow</b>		None

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

PROFORMA - 2015 RESTATED, COMBINING RAVENNA PARK & CRYSTAL LAKE FLOWS FOR 2015

<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day per San. Survey	360,000
	AADF per CUP	122,100
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/23/2016</u>	<u>189,000</u>
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/30/2016</u>	<u>145,000</u>
	(2) <u>5/9/2016</u>	<u>148,000</u>
	(3) <u>5/2/2016</u>	<u>155,000</u>
	(4) <u>5/29/2016</u>	<u>173,000</u>
	(5) <u>5/23/2016</u>	<u>189,000</u>
	AVERAGE	<u>162,000</u>
<b>4 Average Daily Flow</b>		
	Max Month	<u>119,843</u>
	Annual	<u>94,679</u>
<b>5 Required Fire Flow</b>		None

**Wastewater Treatment Plant Data**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)**

**Florida Public Service Commission**

**Schedule F-4**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - Sewage treated by City of Sanford</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

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

**BASED ON COMBINED FLOWS FROM RAVENNA PARK and CRYSTAL LAKE**

**INPUT INFORMATION:**

Total well pumping capacity, gpm	440 gpm
Firm Reliable well pumping capacity (largest well out), gpm	200 gpm
Ground storage capacity, gal.	20,000 gallons
Usable ground storage (90%), gal.	18,000 gallons
Elevated Storage	0 gallons
Usable ground storage (100%), gal.	0 gallons
Hydropneumatic storage capacity, gal.	3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons
Total usable storage, gal.	18,000 gallons

Maximum day demand,	189,000 gpd
Peak hour demand = 2x max day/1440	263 gpm

Fire flow requirement 0 gpd

Unaccounted for water	7.30% of water pumped	6,911 gpd, avg
Acceptable unaccounted for	10.00%	9,468 gpd, avg
Excess unaccounted for		0 gpd, avg

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

Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 98.44%  
Use: 100.00%

Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful.

A =	Peak demand	189,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	192,000 gpd

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

Storage

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

A =	Peak demand	189,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	18,000 gallons

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)**

**Schedule F-6**

**Docket No.: 160101-WS**

**Page 1 of 2**

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

**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).**

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

**Not Applicable - water only system.**

Used and Useful Calculations

Florida Public Service Commission

Wastewater Treatment Plant

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-6

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
	4		0	0.000	0	
1	6		0	0.000	0	
2	8		6,018	1.140	4,559	
3	10		0	0.000	0	
4	<b>Total</b>		6,018	1.140	4,559	1,664,068
5	<b>Estimated Inflow @ 10% of flows (L10)</b>					1,490,333
6	<b>Allowable I&amp;I</b>					3,154,401

B. Actual Inflow & Infiltration (I&I)

7	<b>Wastewater treated</b>					23,302,461
---	---------------------------	--	--	--	--	------------

			Estimated returned *	
8	<b>Gallons Billed (not capped) to:</b>			
	SFR Residential WW cust.	12,888,970	84%	10,826,735
9	All Other	2,014,360	96%	1,933,786
10	<b>Estimated flows returned</b>	14,903,330		12,760,520

\* Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51

11	<b>Estimated I&amp;I (treated less returned) [L.7-L.10]</b>			10,541,941
12	<b>Actual less allowable [L.11-L.6]</b>			7,387,540
13	<b>Excess, if any [L.11-L.6, if positive]</b>			7,387,540
14	<b>Excess as percent of wastewater treated</b>			31.70%

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule F-7**  
**Page 1 of 1**

**Preparer: Seidman, F.**

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

---

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

**Water Distribution System**

**Used & useful was last set for th Crystal Lake and Ravenna Park distribution and collection systems in Docket Nos. 120209-WS.**

**The water distribution systems were each found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)**

**Docket No.: 160101-WS**

**Schedule F-8**

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

**Page 1 of 1**

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not Applicable**

**Used & useful was last set for this system in Docket Nos. 120209-WS. The system was found to be built out and 100% used & useful. The combined systems are each built out and remain 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Schedule F-9

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	497	501	499	31,325,248	62,776	34,774,468	554	
2	2012	501	506	504	30,116,563	59,814	33,089,633	553	-0.13%
3	2013	506	504	505	29,763,176	58,937	32,264,536	547	-1.04%
4	2014	504	509	507	30,012,596	59,255	31,695,326	535	-2.29%
5	2015	509	511	510	29,282,603	57,417	31,296,963	545	1.90%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.39%</u>	

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

Constant: 557.723531  
 X Coefficient: -3.603027504  
 R^2: 0.547712412

X	Y
1	554
2	553
3	547
4	535
5	545
10	522

Five year growth  
 Annual average growth

(23) Ercs  
 -4.68 Ercs



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Combined Ravenna Park & Crystal Lake, Lincoln Heights (252-344,091)

Docket No.: 160101-WS

Schedule F-10

Test Year Ended: December 31, 2015

Page 1 of 1

Preparer: Seidman, F.

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

Line No.	(1) Year	(3) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending	(4) Average					
1	2011	227	225	226	13,564,385	60,019	17,013,605	283	
2	2012	225	230	228	13,117,143	57,658	16,090,213	279	-1.55%
3	2013	230	230	230	12,894,423	56,063	15,395,783	275	-1.59%
4	2014	230	230	230	13,285,531	57,763	14,968,261	259	-5.64%
5	2015	230	234	232	12,888,970	55,556	14,903,330	268	3.52%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.32%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	288.0138	1	283
X Coefficient:	-5.035288	2	279
R^2:	0.697016	3	275
		4	259
		5	268
		#	238

Five year growth (31) Ercs  
Annual average growth -6.12 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-1  
Page 1 of 1  
Preparer: Scidman, F.

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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased *	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	-	-	0.825	0.806	0.000	0.019	2.3%
Feb-15	-	-	0.800	0.814	0.000	-0.013	-1.7%
Mar-15	-	-	0.966	0.752	0.000	0.215	22.2%
Apr-15	-	-	0.960	0.865	0.000	0.095	9.9%
May-15	-	-	1.440	1.053	0.000	0.387	26.9%
Jun-15	-	-	1.169	1.286	0.000	-0.117	-10.0%
Jul-15	-	-	0.999	0.984	0.000	0.015	1.5%
Aug-15	-	-	0.979	0.962	0.000	0.017	1.7%
Sep-15	-	-	0.850	0.736	0.000	0.114	13.4%
Oct-15	-	-	0.948	0.793	0.000	0.155	16.3%
Nov-15	-	-	0.762	0.838	0.088	-0.164	-21.5%
Dec-15	-	-	0.000	0.780	0.032	-0.812	0.0%
<b>Total</b>	-	-	<b>10.698</b>	<b>10.666</b>	<b>0.122</b>	<b>-0.091</b>	<b>-0.8%</b>

(Above data in millions of gallons)

\* Plant decommissioned due to frequent pump failure from pumping sand and silt. As of 11/25/2015, Crystal Lake is now interconnected with and served by Ravenna Park. During the transition period, water was supplied by the City of Sanford using the emergency interconnect.

(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 Marion County, as shown on Schedule F-1 and F-9 are the same.

The total gallons sold for per Schedule E-2 is 48.170 mg, a 0/239% 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**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)**  
**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
<b><u>NOT APPLICABLE - PLANT TAKEN OUT OF SERVICE - Water purchased from City of Sanford during 2015</u></b>		
* Plant decommissioned due to frequent pump failure from pumping sand and silt. As of 11/25/2015, Crystal Lake is now interconnected with and served by Ravenna Park. During the transition period, water was supplied by the City of Sanford using the emergency interconnect.		
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown (Max Day per San. Survey) on the DEP operating or construction permit, provide an explanation.		288,000
	AADF per Cup	55315
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		<u>0</u>
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) _____	0
	(2) _____	0
	(3) _____	0
	(4) _____	0
	(5) _____	0
	<b>AVERAGE</b>	<u>0</u>
<b>4 Average Daily Flow</b>		
	<b>Max Month</b>	<u>0</u>
	<b>Annual</b>	<u>0</u>
<b>5 Required Fire Flow</b>		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)**

**Schedule F-4**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

NOT APPLICABLE - PLANT TAKEN OUT OF SERVICE

INPUT INFORMATION:

SEE SCH. F-1 and F-3

Total well pumping capacity, gpm		0 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		0 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		0 gpd
Peak hour demand = 2x max day/1440		0 gpm
Fire flow requirement		0 gpm
Unaccounted for water	#REF! of water pumped	#REF! gpm
Acceptable unaccounted for	10.00%	#REF! gpm
Excess unaccounted for		#REF! gpm

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

No usable storage

Water Treatment Plant, no usable storage

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

A =	Peak demand	0 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	#REF! gpm
E =	Firm Reliable Capacity	0 gpm

The above used and useful factor is applicable to all source of supply, pumping, treatment and storage.

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule F-6**  
**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 wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

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

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

---

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**



**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)**

**Schedule F-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	2011	170	175	173	10,969,830	63,593	10,969,830	173	
2	2012	175	177	176	10,779,387	61,247	10,779,387	176	2.03%
3	2013	177	176	177	10,779,387	61,073	10,779,387	177	0.28%
4	2014	176	180	178	10,661,661	59,897	10,661,661	178	0.85%
5	2015	180	178	179	10,666,406	59,589	10,666,406	179	0.56%
Average Growth Through 5-Year Period (Col. 8)									<u>0.93%</u>

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

Constant:	171.9	X	Y
X Coefficient:	1.5	1	173
R^2:	0.910931174	2	176
		3	177
		4	178
		5	179
		10	187
Five year growth			8 Ercs
Annual average growth			1.58 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Crystal Lake (252-091)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (2)(3)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-15	1.550	1.599	0.000	1.462	0.014	0.123	7.7%
Feb-15	1.346	1.388	0.000	1.494	0.012	-0.117	-8.4%
Mar-15	1.689	1.742	0.000	1.406	0.012	0.324	18.6%
Apr-15	1.762	1.817	0.000	1.675	0.042	0.099	5.5%
May-15	2.320	2.289	0.000	1.953	0.047	0.288	12.6%
Jun-15	1.897	1.857	0.000	2.020	0.046	-0.209	-11.2%
Jul-15	1.687	1.651	0.000	1.651	0.019	-0.019	-1.1%
Aug-15	1.590	1.556	0.000	1.485	0.038	0.033	2.1%
Sep-15	1.795	1.764	0.000	1.334	0.186	0.244	13.8%
Oct-15	1.708	1.672	0.000	1.398	0.055	0.219	13.1%
Nov-15	1.650	1.616	0.000	1.513	0.016	0.086	5.4%
Dec-15	1.687	1.651	0.000	1.613	0.093	-0.055	-3.3%
<b>Total</b>	<b>20.681</b>	<b>20.602</b>	<b>0.000</b>	<b>19.005</b>	<b>0.579</b>	<b>1.018</b>	<b>4.9%</b>

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%.

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

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)**  
**Docket No.: 160101-Ws**  
**Test Year Ended: December 31, 2015**

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)**

**Schedule F-3**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**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.**

	<u>Date</u>	<u>GPD</u>
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	<b>Max Day Design per Sanitary Survey</b>	<b>309,600</b>
	<b>AADF per Cup</b>	<b>79,123</b>
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>6/17/2015</u>	<u>100,000</u>
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/10/2015</u>	<u>97,000</u>
	(2) <u>5/17/2015</u>	<u>97,000</u>
	(3) <u>5/18/2015</u>	<u>97,000</u>
	(4) <u>5/11/2015</u>	<u>98,000</u>
	(5) <u>5/14/2015</u>	<u>98,000</u>
	<b>AVERAGE</b>	<u>97,400</u>
<b>4 Average Daily Flow</b>		
	<b>Max Month</b>	<u>73,835</u>
	<b>Annual</b>	<u>56,443</u>
<b>5 Required Fire Flow</b>		
	<b>None</b>	

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

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)**  
**Docket No.: 160101-Ws**  
**Test Year Ended: December 31, 2015**

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

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015**

**Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.**

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

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

**INPUT INFORMATION:**

Total well pumping capacity, gpm		440 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		200 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		100,000 gpd
Peak hour demand = 2x max day/1440		139 gpm
Fire flow requirement		0 gpd
Unaccounted for water	4.94% of water pumped	1.94 gpm
Acceptable unaccounted for	10.00%	3.92 gpm
Excess unaccounted for		0 gpm

**Used & Useful Analysis, in accordance with Rule 25-30.4325:  
No usable storage**

**Water Treatment Plant**

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

	69.44%
Use:	100.00%

**The demand on the system continues to decreased over the last two cases. In Docket No. 120209-WS, the Commission recognized that the system is built out, is not oversized, and should be considered 100% used and useful.**

A =	Peak demand	139 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	200 gpm



**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)**

**Schedule F-6**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

---

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)  
Docket No.: 160101-Ws  
Test Year Ended: December 31, 2015**

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

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

---

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)**

**Schedule F-8**

**Docket No.: 160101-Ws**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)  
 Docket No.: 160101-Ws  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	250	249	250	21,757,323	87,204	21,885,143	251	
2	2012	249	247	248	23,102,653	93,156	23,259,333	250	-0.51%
3	2013	247	253	250	21,075,151	84,301	21,281,746	252	1.11%
4	2014	253	253	253	19,387,055	76,629	19,513,100	255	0.87%
5	2015	253	255	254	18,926,738	74,515	19,005,088	255	0.16%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.41%</u>	

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

		<u>X</u>	<u>Y</u>
Constant:	248.6186298	1	251
X Coefficient:	1.313438113	2	250
R^2:	0.806467241	3	252
		4	255
		5	255
		10	262
			7 Ercs
Five year growth			1.34 Ercs
Annual average growth			

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Jansen (252-204)

Schedule F-10

Docket No.: 160101-Ws

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)(3)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.382	0.378	0.000	0.267	0.098	0.013	3.4%
Feb-15	0.363	0.359	0.000	0.251	0.084	0.023	6.5%
Mar-15	0.438	0.433	0.000	0.252	0.102	0.079	18.3%
Apr-15	0.444	0.440	0.000	0.305	0.099	0.036	8.2%
May-15	0.486	0.490	0.000	0.279	0.114	0.098	19.9%
Jun-15	0.458	0.464	0.000	0.420	0.101	-0.057	-12.2%
Jul-15	0.485	0.492	0.000	0.333	0.114	0.045	9.2%
Aug-15	0.484	0.490	0.000	0.333	0.060	0.097	19.8%
Sep-15	0.404	0.410	0.000	0.267	0.013	0.130	31.7%
Oct-15	0.419	0.425	0.000	0.224	0.009	0.192	45.1%
Nov-15	0.296	0.299	0.000	0.271	0.002	0.027	9.0%
Dec-15	0.268	0.271	0.000	0.218	0.002	0.051	18.7%
<b>Total</b>	<b>4.926</b>	<b>4.951</b>	<b>0.000</b>	<b>3.420</b>	<b>0.798</b>	<b>0.734</b>	<b>14.8%</b>

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%.

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

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)**

**Schedule F-3**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	48,000
	AADF per Cup	24,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>2/17/2015</u>	<u>29,500</u>
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/11/2015</u>	<u>19,000</u>
	(2) <u>5/27/2015</u>	<u>19,100</u>
	(3) <u>5/4/2015</u>	<u>19,600</u>
	(4) <u>5/26/2015</u>	<u>20,000</u>
	(5) <u>5/18/2015</u>	<u>20,400</u>
	<b>AVERAGE</b>	<u>19,620</u>
<b>4 Average Daily Flow</b>		
	<b>Max Month</b>	<u>15,822</u>
	<b>Annual</b>	<u>13,564</u>
<b>5 Required Fire Flow</b>		
	None	

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



**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)**

**Schedule F-4**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

**INPUT INFORMATION:**

Total well pumping capacity, gpm		100 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		1,500 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		29,500 gpd
Peak hour demand = 2x max day/1440		41 gpm
Fire flow requirement		0 gpd
Unaccounted for water	14.82% of water pumped	1.4 gpm
Acceptable unaccounted for	10.00%	0.9 gpm
Excess unaccounted for		0.5 gpm

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

No usable storage

Water Treatment Plant

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

A =	Peak demand	41 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0.5 gpm
E =	Firm Reliable Capacity	0 gpm

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule F-6  
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 wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.  
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	57	58	58	3,990,100	69,393	3,990,100	58	
2	2012	58	60	59	4,080,230	69,156	4,080,230	59	2.61%
3	2013	60	60	60	3,831,091	63,852	3,831,091	60	1.69%
4	2014	60	60	60	3,724,349	62,072	3,724,349	60	0.00%
5	2015	60	61	61	3,419,754	56,525	3,419,754	61	0.83%
Average Growth Through 5-Year Period (Col. 8)									<u>1.28%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	57.3	1	58
X Coefficient:	0.7	2	59
R^2:	0.859649123	3	60
		4	60
		5	61
		10	64
Five year growth			4 Ercs
Annual average growth			0.76 Ercs

**Equivalent Residential Connections - Wastewater**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Little Wekiva (252-247)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Month/ Year	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	1.570	1.611	0.001	1.429	0.004	0.179	11.1%
Feb-15	1.423	1.460	-	1.248	0.004	0.208	14.2%
Mar-15	1.908	1.958	-	1.455	0.004	0.499	25.5%
Apr-15	1.945	1.996	0.001	1.835	0.071	0.091	4.6%
May-15	2.617	2.717	-	2.097	0.004	0.616	22.7%
Jun-15	2.068	2.151	0.031	2.370	0.004	-0.192	-8.8%
Jul-15	1.725	1.794	-	1.729	0.004	0.061	3.4%
Aug-15	1.666	1.733	0.003	1.548	0.005	0.183	10.5%
Sep-15	2.082	2.166	0.001	1.378	0.196	0.592	27.3%
Oct-15	2.282	2.374	0.071	2.090	0.121	0.234	9.6%
Nov-15	2.151	2.238	-	2.059	0.005	0.175	7.8%
Dec-15	2.087	2.171	-	1.810	0.013	0.348	16.0%
<b>Total</b>	<b>23.524</b>	<b>24.369</b>	<b>0.108</b>	<b>21.049</b>	<b>0.434</b>	<b>2.995</b>	<b>12.2%</b>

(Above data in millions of gallons)

\* Emergency interconnect with City of Altamonte Springs

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%.

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



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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)**

**Schedule F-3**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown Max Day Design per Sanitary Survey on the DEP operating or construction permit, provide an explanation.		332,898
	AADF per Cup	96,877
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	9/4/2015	205,500
	Main break	
	5/28/2015	126,200
	Next highest day, no incidents	
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/21/2015	103,500
	(2) 5/14/2015	116,000
	(3) 5/27/2015	116,600
	(4) 5/17/2015	120,100
	(5) 5/28/2015	126,200
	AVERAGE	116,480
<b>4 Average Daily Flow</b>		
	Max Month	87,660
	Annual	66,765
<b>5 Required Fire Flow</b>		
		* 600 gpm for 2 hours

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

- \* Land Development Code of Seminole County
- Single family & duplexes - 600 gpm minimum
- All others - 1,250 gpm minimum

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		16,800 gallons
Usable ground storage (90%), gal.		15,120 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		7,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		15,120 gallons
Maximum day demand, with no incidents		126,200 gpd
Peak hour demand = 2x max day/1440		175 gpm
Fire flow requirement	600 gpm for 2 hours	72,000 gpd
Unaccounted for water	12.23% of water pumped	8,204 gpd
Acceptable unaccounted for	10.00%	6,706 gpd
Excess unaccounted for		1,498 gpd

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

No usable storage

Water Treatment Plant

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

A =	Peak demand	126,200 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	1,498 gpd
E =	Firm Reliable Capacity	0 gpd

Storage

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

A =	Peak demand	126,200 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	1,498 gallons
E =	Firm Reliable Capacity	15,120 gallons

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule F-6  
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 wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

---

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

---

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295) Schedule F-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	232	217	225	21,974,960	97,884	22,102,840	226	
2	2012	217	215	216	21,089,790	97,638	21,175,660	217	-3.95%
3	2013	215	213	214	20,007,484	93,493	20,056,144	215	-1.09%
4	2014	213	221	217	18,967,368	87,407	19,125,028	219	2.00%
5	2015	221	217	219	20,182,530	92,158	21,048,730	228	4.39%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.34%</u>	

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

		<u>X</u>	<u>Y</u>
Constant:	218.7489681	1	226
X Coefficient:	0.71095967	2	217
R^2:	0.035705272	3	215
		4	219
		5	228
		10	226

Five year growth (3) Ercs  
 Annual average growth -0.51 Ercs



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Oakland Shores (252-295)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-10  
 Page 1 of 1  
 Preparer: Scidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
Average Growth Through 5-Year Period (Col. 8)									

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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	0.444	0.431	0.000	0.402	0.007	0.022	5.1%
Feb-15	0.423	0.411	0.000	0.446	0.003	-0.037	-9.0%
Mar-15	0.507	0.493	0.000	0.426	0.002	0.066	13.3%
Apr-15	0.525	0.510	0.000	0.451	0.001	0.058	11.4%
May-15	0.652	0.638	0.000	0.527	0.001	0.110	17.2%
Jun-15	0.526	0.515	0.000	0.652	0.001	-0.138	-26.8%
Jul-15	0.546	0.535	0.000	0.482	0.001	0.052	9.8%
Aug-15	0.478	0.468	0.000	0.597	0.001	-0.130	-27.7%
Sep-15	0.457	0.448	0.000	0.414	0.001	0.033	7.3%
Oct-15	0.700	0.686	0.000	0.472	0.197	0.017	2.5%
Nov-15	0.503	0.493	0.000	0.425	0.001	0.067	13.6%
Dec-15	0.474	0.464	0.000	0.525	0.001	-0.062	-13.4%
<b>Total</b>	<b>6.234</b>	<b>6.092</b>	<b>0.000</b>	<b>5.816</b>	<b>0.218</b>	<b>0.057</b>	<b>0.9%</b>

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.  
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170,920 mg. The aggregate amount of sales of the individual systems is 170,790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

**Florida Public Service Commission**

**Schedule F-2**

**Page 1 of 1**

**Preparer: Seidman, F.**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)**

**Docket No.: 160101-WS**

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)**  
**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.**

	<u>Date</u>	<u>GPD</u>
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	246,000
	AADF per Cup	25,753
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>10/5/2015</u>	<u>135,800</u>
	Main break	
	<u>7/25/2015</u>	<u>28,900</u>
	Next highest day, no incidents	
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>10/2/2015</u>	<u>21,500</u>
	(2) <u>10/4/2015</u>	<u>23,400</u>
	(3) <u>10/1/2015</u>	<u>24,100</u>
	(4) <u>10/6/2015</u>	<u>74,800</u>
	(5) <u>10/5/2015</u>	<u>135,800</u>
	AVERAGE	<u>55,920</u>
<b>4 Average Daily Flow</b>		
	Max Month	<u>20,565</u>
	Annual	<u>16,690</u>
<b>5 Required Fire Flow</b>		None

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

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

**INPUT INFORMATION:**

Total well pumping capacity, gpm		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm (System has only one well)		0 gpm
Ground storage capacity, gal.		10,000 gallons
Usable ground storage (90%), gal.		9,000 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		9,000 gallons
Maximum day demand, with no incidents		28,900 gpd
Peak hour demand = 2x max day/1440		40 gpm
Fire flow requirement		0 gpd
Unaccounted for water	0.94% of water pumped	157 gpd
Acceptable unaccounted for	10.00%	1,669 gpd
Excess unaccounted for		0 gpd

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

Water Treatment Plant

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

A =	Peak demand	28,900 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity	0 gpd

Storage

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

A =	Peak demand	28,900 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	9,000 gallons

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule F-6**  
**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 wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

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

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

---

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**



**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

**Schedule F-8**  
**Page 1 of 1**  
**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.  
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**



Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Park Ridge (252-312)

Schedule F-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Schedule F-1

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased, Adjusted*	Gallons Sold	Other Uses (2)(3)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	0.431	0.444	0.043	0.382	0.008	0.098	20.0%
Feb-15	0.258	0.266	0.098	0.414	0.009	-0.059	-16.2%
Mar-15	0.352	0.363	0.116	0.343	0.006	0.130	27.1%
Apr-15	0.480	0.494	-	0.428	0.005	0.061	12.4%
May-15	0.632	0.652	0.062	0.440	0.005	0.270	37.8%
Jun-15	0.569	0.593	0.012	0.650	0.009	-0.054	-9.0%
Jul-15	0.523	0.546	0.000	0.593	0.004	-0.050	-9.2%
Aug-15	0.482	0.496	0.002	0.437	0.015	0.045	9.1%
Sep-15	0.355	0.365	-	0.386	0.015	-0.036	-9.8%
Oct-15	0.549	0.565	-	0.345	0.022	0.198	35.0%
Nov-15	0.484	0.498	-	0.497	0.018	-0.016	-3.3%
Dec-15	0.538	0.554	0.007	0.420	0.013	0.128	22.8%
<b>Total</b>	<b>5.654</b>	<b>5.835</b>	<b>0.341</b>	<b>5.334</b>	<b>0.128</b>	<b>0.714</b>	<b>11.6%</b>

(Above data in millions of gallons)

\* Interconnect with City of Sanford

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170,920 mg. The aggregate amount of sales of the individual systems is 170,790. The difference is only 0.0761%.

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

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

**Florida Public Service Commission**

**Schedule F-2**

**Page 1 of 1**

**Preparer: Seidman, F.**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)**

**Docket No.: 160101-WS**

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15					0.000	0.000
Feb-15					0.000	0.000
Mar-15	Not Applicable - water only system				0.000	0.000
Apr-15					0.000	0.000
May-15					0.000	0.000
Jun-15					0.000	0.000
Jul-15					0.000	0.000
Aug-15					0.000	0.000
Sep-15					0.000	0.000
Oct-15					0.000	0.000
Nov-15					0.000	0.000
Dec-15					0.000	0.000
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>0.000</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)**

**Schedule F-3**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Max Day Design per Sanitary Survey	79,200
	AADF per Cup	27,534
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/29/2015	43,113
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/26/2015	27,429
	(2) 5/28/2015	29,725
	(3) 5/30/2015	30,222
	(4) 5/23/2015	31,476
	(5) 5/29/2015	43,113
	<b>AVERAGE</b>	<b>32,393</b>
<b>4 Average Daily Flow</b>		
	<b>Max Month</b>	<b>21,034</b>
	<b>Annual</b>	<b>15,988</b>
<b>5 Required Fire Flow</b>		
	<b>None</b>	

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

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

	<b>MONTH</b>	<b>GPD</b>
<b>Not Applicable - water only system</b>		
<b>1. Plant Capacity</b>		
<b>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month (a)</b>		
<b>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</b>		

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.**

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

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

**INPUT INFORMATION:**

<b>Total well pumping capacity, gpm</b>		<b>100 gpm</b>
<b>Firm Reliable well pumping capacity (largest well out), gpm</b>		<b>0 gpm</b>
<b>(System has only one well)</b>		
<b>Ground storage capacity, gal.</b>		<b>0 gallons</b>
<b>Usable ground storage (90%), gal.</b>		<b>0 gallons</b>
<b>Elevated Storage</b>		<b>0 gallons</b>
<b>Usable ground storage (100%), gal.</b>		<b>0 gallons</b>
<b>Hydropneumatic storage capacity, gal.</b>		<b>3,000 gallons</b>
<b>Usable hydropneumatic storage capacity (0.00%), gal.</b>		<b>0 gallons</b>
<b>Total usable storage, gal.</b>		<b>0 gallons</b>
<b>Maximum day demand,</b>		<b>43,113 gpd</b>
<b>Peak hour demand = 2x max day/1440</b>		<b>60 gpm</b>
<b>Fire flow requirement</b>		<b>0 gpd</b>
<b>Unaccounted for water</b>	<b>11.56% of water pumped</b>	<b>1.4 gpm</b>
<b>Acceptable unaccounted for</b>	<b>10.00%</b>	<b>1.2 gpm</b>
<b>Excess unaccounted for</b>		<b>0.2 gpm</b>

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

**No usable storage**

**Water Treatment Plant**

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

<b>A =</b>	<b>Peak demand</b>	<b>43,113 gpm</b>
<b>B =</b>	<b>Property needed to serve five years after TY</b>	<b>0 gpm</b>
<b>C =</b>	<b>Fire flow demand</b>	<b>0 gpm</b>
<b>D =</b>	<b>Excess Unaccounted for water</b>	<b>0.2 gpm</b>
<b>E =</b>	<b>Firm Reliable Capacity</b>	<b>0 gpm</b>



**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

**Schedule F-6  
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 wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).**

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

**Not Applicable - water only system.**

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)**

**Schedule F-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.  
All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.  
The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	80	79	80	6,330,740	79,632	6,330,740	80	
2	2012	79	79	79	5,587,036	70,722	5,587,036	79	-0.63%
3	2013	79	80	80	4,842,644	60,914	4,842,644	80	0.63%
4	2014	80	83	82	5,188,260	63,660	5,188,260	82	2.52%
5	2015	83	84	84	5,334,190	63,883	5,334,190	84	2.45%
								Average Growth Through 5-Year Period (Col. 8)	
									<u>1.24%</u>

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

Constant:	77.45	<u>X</u>	<u>Y</u>
X Coefficient:	1.05	1	80
R^2:	0.776408451	2	79
		3	80
		4	82
		5	84
		10	88
Five year growth			4 Ercs
Annual average growth			0.89 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Phillips (252-320)

Schedule F-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	2011								
2	2012	Not Applicable - water only system.							
3	2013								
4	2014								
5	2015								
<b>Average Growth Through 5-Year Period (Col. 8)</b>									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (2)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-15	6.054	6.250	-	5.214	0.033	1.003	16.0%
Feb-15	5.626	5.808	-	5.392	0.417	-0.002	0.0%
Mar-15	6.743	6.961	-	5.349	0.066	1.546	22.2%
Apr-15	6.410	6.617	-	5.878	0.068	0.671	10.1%
May-15	7.513	7.756	-	5.941	0.109	1.706	22.0%
Jun-15	6.496	6.706	-	6.930	0.030	-0.254	-3.8%
Jul-15	6.487	6.697	-	5.906	0.032	0.759	11.3%
Aug-15	6.097	6.294	-	6.207	0.036	-0.249	-4.0%
Sep-15	5.955	6.147	-	5.251	0.089	0.808	13.1%
Oct-15	6.374	6.580	0.011	5.817	0.037	0.737	11.2%
Nov-15	6.256	6.458	-	5.454	0.072	0.932	14.4%
Dec-15	1.135	1.172	6.337	6.095	0.043	1.370	18.2%
Total	71.146	73.444	6.348	69.735	1.031	9.027	11.3%

(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:

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 170.920 mg. The aggregate amount of sales of the individual systems is 170.790. The difference is only 0.0761%. This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)**  
**Docket No.: 160101-WS**  
**Test Year Ended: December 31, 2015**

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

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Cypress Lakes	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	0.000				0.000	3.646
Feb-15	0.000				0.000	3.772
Mar-15	0.000				0.000	3.739
Apr-15	0.000				0.000	4.084
May-15	0.000				0.000	4.120
Jun-15	0.000				0.000	4.800
Jul-15	0.000				0.000	4.062
Aug-15	0.000				0.000	4.535
Sep-15	0.000				0.000	3.703
Oct-15	0.000				0.000	4.071
Nov-15	0.000				0.000	3.812
Dec-15	0.000				0.000	4.239
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>48.584</b>

All sewage treated by City of Sanford

Note: By agreement with Altamonte Springs, WW flow is assumed to be 70% of water sold and billed accordingly. The above flows equal 70% of water sales to WW customers.

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)**  
**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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown Max Day Design per Sanitary Survey on the DEP operating or construction permit, provide an explanation.		864,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/22/2015	347,000
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/19/2015	290,000
	(2) 5/12/2015	293,000
	(3) 5/26/2015	311,000
	(4) 5/28/2015	337,000
	(5) 5/22/2015	347,000
	AVERAGE	315,600
<b>4 Average Daily Flow</b>		
	Max Month	250,183
	Annual	201,216
<b>5 Required Fire Flow</b>		
(Mixed residential/commercial)		* 1,250 gpm for 2 hours

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

\* Land Development Code of Seminole County  
 Single family & duplexes - 600 gpm minimum  
 All others - 1,250 gpm minimum



**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)**

**Schedule F-4**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

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

	<u>MONTH</u>	<u>GPD</u>
<b>1. Plant Capacity (3MADF)</b>		<u>190,000</u>
<p>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p>		
<b>2. Average Daily Flow Max Month</b>	<u>2/2015</u>	<u>-</u>
<b>3. Average Annual Daily Flow</b>		<u>-</u>
<b>3. Max 3 Month Average Daily Flow (3MADF)</b>	<u>Ending 3/2015</u>	<u>-</u>

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

**(There is no record that this peak month was influenced by any abnormal infiltration)**

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

Schedule F-5  
Page 1 of 1  
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well capacity, gpm		1,550 gpm
Firm Reliable well pumping capacity (largest well out), gpm		550 gpm
Ground storage capacity, gal.		100,000 gallons
Usable ground storage (90%), gal.		90,000 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.		90,000 gallons
Maximum day demand		347,000 gpd
Peak hour demand = 2 x maximum day/1440		482 gpm
Fire flow requirement	1250 gpm x 2 hours	150,000 gpd
Unaccounted for water	11.31% of water pumped	24,731 gpd, avg
Acceptable unaccounted for	10.00%	20,122 gpd, avg
Excess unaccounted for		4,609.2 gpd, avg

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

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	62.17%
A = Peak demand	347,000 gpd
B = Property needed to serve five years after TY	0 gpd
C = Fire flow demand	150,000 gpd
D = Excess unaccounted for water	4,609 gpd
E = Firm Reliable Capacity	792,000 gpd

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

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:	100.00%
A = Peak demand	347,000 gallons
B = Property needed to serve five years after TY	0 gallons
C = Fire flow demand	150,000 gallons
D = Excess Unaccounted for water	4,609 gallons
E = Firm Reliable Capacity	90,000 gallons

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



Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015

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

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

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	4			0.000	0	
	6			0.000	0	
2	8		45,856	8.685	34,739	
3	10		1,751	0.332	1,658	
	12			0.000	0	
	15			0.000	0	
4 Total			47,607	9.016	36,398	13,285,101
5 Estimated Inflow @ 10% of flows (1.10)						6,940,601
6 Allowable I&I						20,225,703

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

7 Wastewater treated 48,584,209

Water Gallons (not capped) sold to:		Estimated returned	
8 Residential WW	67,872,053	80%	54,297,642
9 Non-Res. WW	1,533,960	90%	1,380,564
10 Estimated flows returned	69,406,013		55,678,206

12 Estimated I&I (treated less returned) [1.7-1.9] -7,093,997  
 13 Actual less allowable [1.10-1.6] -27,319,700  
 14 Excess, if any [1.10-1.6, if positive] 0  
 15 Excess as percent of wastewater treated 0.00%

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)  
Docket No.: 160101-WS  
Test Year Ended: December 31, 2015**

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

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

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

**Water Distribution System**

**Used & useful was last set for this system in Docket Nos. 120209-WS.**

**The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)**

**Schedule F-8**

**Docket No.: 160101-WS**

**Page 1 of 1**

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

**Preparer: Seidman, F.**

**Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.**

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

**Not applicable. Used & useful was last set for this system in Docket Nos. 120209-WS.**

**All water is purchased. The system was found to be built out and 100% U&U. Circumstances have not changed.**

**The system remains 100% used & useful.**

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015

Schedule F-9  
 Page 1 of 1  
 Preparer: Seidman, F.

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	Annual % Incr. in SFRs
1	2011	1,147	1,132	1,140	69,239,469	60,763	73,329,389	1,207		
2	2012	1,132	1,141	1,137	69,384,419	61,051	74,204,919	1,215	0.72%	-0.26%
3	2013	1,141	1,161	1,151	69,205,834	60,127	71,734,734	1,193	-1.84%	1.28%
4	2014	1,161	1,174	1,168	67,604,752	57,906	68,871,932	1,189	-0.31%	1.43%
5	2015	1,174	1,172	1,173	68,119,073	58,073	69,734,513	1,201	0.96%	0.47%
Average Growth Through 5-Year Period (Col. 8)									-0.12%	0.73%

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

Constant: 1212.52329  
 X Coefficient: -3.805851077  
 R^2: 0.32861763

X	Y
1	1,207
2	1,215
3	1,193
4	1,189
5	1,201
10	1174

Five year growth (26) Ercs  
 Annual average growth -5.27 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth (7) Ercs  
 Annual average growth @ 0.14% -1.42 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole - Weathersfield (252-470, 527)

Schedule F-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	Annual % Incr. in SFRs
		Beginning	Ending	Average						
1	2011	1,135	1,123	1,129	68,775,199	60,917	72,958,519	1,198		
2	2012	1,123	1,131	1,127	68,947,153	61,178	73,304,383	1,198	0.05%	-0.18%
3	2013	1,131	1,152	1,142	68,856,348	60,321	71,204,198	1,180	-1.49%	1.29%
4	2014	1,152	1,165	1,159	67,190,412	57,998	68,444,152	1,180	-0.03%	1.49%
5	2015	1,165	1,163	<u>1,164</u>	67,872,053	58,309	69,406,013	1,190	<u>0.86%</u>	<u>0.47%</u>
Average Growth Through 5-Year Period (Col. 8)									<u>-0.15%</u>	<u>0.77%</u>

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

Constant: 1199.199269  
 X Coefficient: -3.283612952  
 R^2: 0.343543233

X	Y
1	1,198
2	1,198
3	1,180
4	1,180
5	1,190
10	1166

Five year growth (24) Ercs  
 Annual average growth -4.79 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth (9) Ercs  
 Annual average growth @ 0.48% -1.79 Ercs



Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 (Interim)  
 Page 1 of 1  
 Preparer: Deborah D. 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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	5,092,390		(A)	5,092,390	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	(788)		(A)	(788)	A-5
4						
5	Less: Non-Used & Useful Plant	-		(B)	-	A-7 Int.
6						
7	Construction Work in Progress	123,235	(123,235)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(1,006,120)	39,958	(D)	(966,162)	A-9, A-3 Int.
10						
11	Less: CIAC	(1,088,263)	(115)	(E)	(1,088,378)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	1,010,698	-	(E)	1,010,698	A-14, A-3 Int.
14						
15	Acquisition Adjustments	(56,601)	56,601	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	4,927	(4,927)	(F)	-	-
18						
19	Advances For Construction	644	-		644	A-16
20						
21	Working Capital Allowance	-	77,955	(G)	77,955	A-17, A-3 Int.
22						
23	<b>Total Rate Base</b>	<b>4,080,123</b>	<b>46,237</b>		<b>4,126,359</b>	

Interim Rate  
Schedules

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Seminole County  
 Test Year Ended: December 31, 2015  
 Interim  Final   
 Historic  Projected

Schedule: A-3 (Interim)  
 Page 1 of 1  
 Docket No.: 160101-WS  
 Preparer: Deborah D. 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, Land		
2			
3 (B)	Non-Used & Useful		
4			
5 (C)	Construction Work in Progress		
6	To remove from rate base construction work in process balance		
7			
8 (D)	Accumulated Depreciation		
9	To restate Project Phoenix accumulated depreciation		
10			
11			
12	Total adjustments to UPIS Accumulated Depreciation		
13			
14 (E)	Contributions in Aid of Construction / Amortization		
15	CIAC - Meter Connection Fee included in Misc. Revenues in error		
16			
17 (F)	Acquisition Adjustments		
18	Accumulated Amortization		
19			
20 (G)	Working Capital		

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

Schedule: B-1 (Interim)  
Page 1 of 1  
Preparer: Deborah D. 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	1,009,309	5,754	1,015,063	237,381	(A) 1,252,444	B-4, B-3 Int.
2							
3	Operation & Maintenance	793,180	(209,611)	583,570		(B) 583,570	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	175,550	(35,731)	139,819		(C) 139,819	B-13, B-3 Int.
6							
7	Amortization	-	-	-		(D) -	
8							
9	Taxes Other Than Income	190,282	(70,256)	120,026	10,682	(E) 130,708	B-15, B-3 Int.
10							
11	Provision for Income Taxes	91,067	(91,067)		104,548	(F) 104,548	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	1,250,079	(406,664)	843,415	115,230	958,645	
14							
15	NET OPERATING INCOME	(240,770)	412,419	171,648	122,150	293,799	
16							
17							
18	RATE BASE	4,080,123	46,237	4,126,359		4,126,359	
19							
20							
21	RATE OF RETURN	--	%	4.16	%	7.12	%

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

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenues</b>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	1,009,309	
5	To remove Accrued Revenues per B4	(7,571)	
6	To reclass Connection Meter Fee to CIAC	(115)	
7	To remove non-utility fees for collecting sales tax	(8)	
8	Adjustment to Test Year Revenues	(7,694)	
9			
10	Test Year Adjusted Revenues prior to Annualizing Revenues	1,001,615	
11			
12	(2) Annualized Revenue		
13	To calculate test year revenues based on most current rates during the test year		
14	Annualized water/sewer revenues per Schedule E-2 Interim,	1,015,063	
15	Test Year Adjusted Revenues net of Accrual per above	1,001,615	
16	Adjustment required to annualize revenues	13,449	
17			
18	<u>Pro-Forma Adjustments</u>		
19	(3) Revenue Increase		
20	Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim.	237,381	
21			
22	<b>Total Adjustments to Revenues</b>	<b>243,135</b>	
23			
24	<b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>		
25	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3)		
26	for detail accounts and amounts		
27	Total Allocation to Wastewater	(209,611)	
28			
29	<b>(C) Adjustments to Depreciation Expense:</b>		
30	(1) To allocate common general depreciation expense from water to wastewater	(30,270)	
31	(See Schedules B13 & B14, column (3) for account breakdown)		
32			
33	(2) To restate Project Phoenix depreciation expense	(5,461)	
34			
35			
36	<b>Total Adjustments to Depreciation Expenses</b>	<b>(35,731)</b>	
37	<b>(E) Taxes Other Than Income (TOTI)</b>		
38	Test Year Adjustments		
39	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between	(190,282)	
40	water and wastewater and make corrections as necessary		
41			
42	(2) Payroll Taxes		
43	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	14,149	

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	(3) Personal Property Tax		
2	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books	52,191	
3			
4	(4) Real Estate Tax		
5	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	2,284	
6	(b) Allocation of allocated taxes per books based on ERCs	5,610	
7	(c) Correction of allocated taxes per books	-	
8	Total Real Estate Tax Adjustment	7,894	
9			
10	(5) General & Other Taxes		
11	(a) Allocate Business Tax between water and wastewater	114	
12			
13	(6) Regulatory Assessment Fees (RAF)		
14	(a) Calculate RAFs based on Adjusted Test Year Revenues		
15	Test Year Adjusted Revenues	1,001,615	
16	(b) Calculate RAFs for Annualized Revenues		
17	Annualized Revenues Adjustment	13,449	
18	Total Test Year Adjusted Revenues	1,015,063	
19	RAF Rate	0.045	
20	Adjusted Test Year RAF	45,678	
21			
22	Total Test Year Adjustments to TOTI	(70,256)	
23			
24	<u>Pro Forma Adjustments</u>		
25	(7) Regulatory Assessment Fees (RAF)		
26	(a) Calculate RAFs on Additional Revenues Requested		
27	Additional Revenues Requested	237,381	
28	RAF Rate	4.5%	
29	Adjustment to RAF	10,682	
30			
31	Total Adjustments to TOTI	(59,574)	
32			
33	(F) <u>Provision for Income Taxes</u>		
34	(1) To calculate adjusted taxes prior to revenue increase	(91,067)	
35			
36	(2) To calculate additional taxes due to requested revenue adjustments	104,548	
37			
38	Total Adjustments to Provision for Income Taxes	13,481	

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1 (Interim)  
Page 1 of 1

Preparer: John Hoy

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Class of Capital	Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	1,737,140	42.10%	6.70%	2.82%
2	Short Term Debt	164,978	4.00%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,847,375	44.77%	9.38%	4.20%
5	Customer Deposits	14,781	0.36%	2.00%	0.01%
6	Tax Credits - Zero Cost	22,579	0.55%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	339,507	8.23%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>4,126,359</u>	<u>100.00%</u>		<u>7.12%</u>
12					
13					

Notes:

1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.

2.

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

Explanation: Provide a reconciliation of the thirteen-month average 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 12/31/14	(3) Balance 12/31/15	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(178,262,860)		46.33%	1,737,140
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(16,935,022)		4.40%	164,978
3	Preferred Stock	-	-	-	-		0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923	(189,585,548)		49.27%	1,847,375
5	Customer Deposits (2)	15,080	15,144	14,781	-		n/a	14,781
6	Tax Credits - Zero Cost (2)	22,189	22,248	22,579	-		n/a	22,579
7	Tax Credits - Weighted Cost	-	-	-	-		0.00%	-
8	Accumulated Deferred Income Taxes (2)	325,933	376,037	339,507	-		n/a	339,507
9	Other (Explain)	-	-	-	-		0.00%	-
10								
11	Total	<u>370,107,203</u>	<u>399,348,429</u>	<u>388,909,790</u>	<u>(384,783,430)</u>		<u>100.00%</u>	<u>4,126,359</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. Allocated to water based on ERCs



Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-1 Interim

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim  Final

Water  or Sewer

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

(1)	(2)	(3)	(4)	(5)
Line No.	Class/Meter Size	Test Year Rates	Test Year Rates	Proposed Rates
		Effective 11.17.2014	Effective 10.27.2015	
1	<b>Residential</b>			
2	5/8" Residential	\$8.21	\$8.32	\$10.30
3	1" Residential	\$20.52	\$20.79	\$25.73
4	1.5" Residential	\$41.03	\$41.58	\$51.46
5	2" Residential	\$65.65	\$66.52	\$82.33
6	3" Residential	\$131.31	\$133.06	\$164.69
7	4" Residential	\$205.16	\$207.89	\$257.31
8	6" Residential	\$410.33	\$415.79	\$514.63
9				
10	Gallonge Charge (per 1,000 Gallons)			
11	Residential - 0 - 8,000 gallons	\$3.65	\$3.70	\$4.58
12	Residential - 8,001 - 16,000 gallons	\$6.38	\$6.46	\$8.00
13	Residential - Over 16,000 gallons	\$8.20	\$8.31	\$10.29
14				
15	<b>General Service</b>			
16	5/8" General Service	\$8.21	\$8.32	\$10.30
17	1" General Service	\$20.52	\$20.79	\$25.73
18	1.5" General Service	\$41.03	\$41.58	\$51.46
19	2" General Service	\$65.65	\$66.52	\$82.33
20	3" General Service	\$131.31	\$133.06	\$164.69
21	4" General Service	\$205.16	\$207.89	\$257.31
22	6" General Service	\$410.33	\$415.79	\$514.63
23				
24	General Service	\$4.28	\$4.34	\$5.37

Rate Schedule

Company: Utilities, Inc. of Florida; Seminole County  
 Docket No.: 160101-WS  
 Test Year Ended: December 31, 2015  
 Interim [x] Final [ ]  
 Water [x] or Sewer [ ]

Schedule E-2 Interim  
 Page 1 of 1  
 Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2) Total Bills for Rates Eff. 11/17/14	(3) Total Billable Gallons (in 000's) for Rates Eff. 11/17/14	(4) Test Year Rates Eff. 11/17/14	(5) Test Year Revenues for Rates Eff. 11/17/14	(6) Total Bills for Rates Eff. 10/27/15	(7) Total Billable Gallons (in 000's) for Rates Eff. 10/27/15	(8) Test Year Rates Eff. 10/27/15	(9) Test Year Revenues for Rates Eff. 10/27/15	(10) Total Bills for Rates Test Year	(11) Total Billable Gallons (in 000's) for Rates Revenue	(12) Total Test Year Revenue	(13) Test Year Rates Eff. 10/27/15	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	<b>Residential - Base Charge</b>															
2	5/8" Residential	25,923		\$8.21	\$212,828	5,185		\$8.32	\$43,139	31,108		\$255,967	\$8.32	\$258,819	\$10.30	\$320,412
3	1" Residential	154		\$20.52	\$3,160	31		\$20.79	\$644	185		\$3,805	\$20.79	\$3,846	\$25.73	\$4,760
4	Total Residential	26,077			\$215,988	5,216			\$43,784	31,293		\$259,772		\$262,665		\$325,172
5																
6	<b>Gallorage Charge (per 1,000 Gallons)</b>															
7																
8	0-8,000 Gallons		114,758	\$3.65	\$418,867		22,952	\$3.70	\$84,922		137,710	\$503,789	\$3.70	\$509,527	\$4.58	\$630,712
9	8,001-16,000 Gallons		16,145	\$6.38	\$103,005		3,229	\$6.46	\$20,859		19,374	\$123,864	\$6.46	\$125,156	\$8.00	\$154,992
10	Over 16,000 Gallons		7,418	\$8.20	\$60,828		1,484	\$8.31	\$12,332		8,902	\$73,160	\$8.31	\$73,976	\$10.29	\$91,602
11	Residential Total Gallons		138,321		\$582,699		27,665		\$118,114		165,986	\$700,813		\$708,659		\$877,305
12																
13	Total Residential Service	26,077	138,321		\$798,687	5,216	27,665		\$161,897	31,293	165,986	\$960,585		\$971,323		\$1,202,478
14																
15	Average Residential Bill				\$30.63				\$31.04			\$30.70		\$31.04		\$38.43
16																
17	<b>General Service - Base Charge</b>															
18	5/8" General Service	70		\$8.21	\$575	14		\$8.32	\$116	84		\$691	\$8.32	\$699	\$10.30	\$865
19	1" General Service	57		\$20.52	\$1,170	11		\$20.79	\$229	68		\$1,398	\$20.79	\$1,414	\$25.73	\$1,750
20	1.5" General Service	10		\$41.03	\$410	2		\$41.58	\$83	12		\$493	\$41.58	\$499	\$51.46	\$618
21	2" General Service	20		\$65.65	\$1,313	4		\$66.52	\$266	24		\$1,579	\$66.52	\$1,596	\$82.33	\$1,976
22	3" General Service	10		\$131.31	\$1,313	2		\$133.06	\$266	12		\$1,579	\$133.06	\$1,597	\$164.69	\$1,976
23	Total General Service	167			\$4,781	33			\$961	200		\$5,741		\$5,805		\$7,185
24																
25	<b>Gallorage Charge (per 1,000 Gallons)</b>															
26	General Service Total Gallons		4,113	\$4.28	\$17,604		823	\$4.34	\$3,572		4,936	\$21,175	\$4.34	\$21,422	\$5.37	\$26,506
27																
28	Total		4,113		\$17,604		823		\$3,572		4,936	\$21,175		\$21,422		\$26,506
29																
30	Total General Service	167	4,113		\$22,384	33	823		\$4,532	200	4,936	\$26,917		\$27,227		\$33,681
31																
32	Average General Service Bill				\$134.04				\$137.34			\$134.58		\$136.14		\$168.45
33																
34	<b>Miscellaneous Service Charge Revenues</b>				13,835				3,225			17,060		17,060		
35	Adjustment to reclass Connection Meter Fee to CIAC											(115)		(115)		
36	Adjustment to allocate NSF Fees based on ERCs											(424)		(424)		
37	Adjustment to remove non-utility fees for collecting sales tax											(8)		(8)		
38	Adjusted Miscellaneous Service Charge Revenues				13,835				3,225			16,513		16,513		\$16,513
39																
40	Total Above Calculations				834,907				169,655			1,004,015		1,015,063		1,252,682
41																
42	Total Per Books				\$837,684				\$167,537			\$1,005,221				
43	Adjustment to remove Accrued Revenues per B4											(7,571)				
44	Adjustment to reclass Connection Meter Fee to CIAC											(115)				
45	Adjustment to remove non-utility fees for collecting sales tax											(8)				
46	Total - Adjusted Books				\$837,684				\$167,537			\$997,527			Total Requested Revenues	1,252,444
47																
48	Difference				(\$2,777)				\$2,118			\$6,488			Difference	\$238
49																
50	Percentage Difference				-0.33%				1.26%			0.65%		Percentage Difference		0.02%