

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

UTILITIES, INC. OF FLORIDA - UIF - MARION 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

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service by Primary Account
A-6	7	Sewer Plant in Service by Primary Account
A-7	9	Summary of Non-Used & Useful Plant
A-8	10	Annual Accumulated Depreciation Additions and Balances
A-9	11	Water Accumulated Depreciation by Primary Account
A-10	13	Sewer Accumulated Depreciation by Primary Account
A-11	15	Annual CIAC Additions and Balances
A-12	16	CIAC by Classification
A-13	18	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	19	Accumulated Amortization of CIAC by Classification
A-15	21	Schedule of AFUDC Rates Used
A-16	22	Annual Advances for Construction Additions and Balances
A-17	23	Calculation of Working Capital Allowance
A-18	24	Comparative Balance Sheet - Assets
A-19	26	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	28	Schedule of Water Operating Statement - Final
B-2	29	Schedule of Sewer Operating Statement - Final
B-3	30	Adjustments to Operating Income - Final
B-4	32	Test Year Operating Revenues
B-5	33	Operation and Maintenance Expenses by Month - Water
B-6	35	Operation and Maintenance Expenses by Month - Sewer
B-7	37	Comparative Operation and Maintenance Expenses - Water
B-8	38	Comparative Operation and Maintenance Expenses - Sewer
B-9	39	Schedule of Test Year Contractual Services
B-10	40	Analysis of Rate Case Expense
B-11	41	Analysis of Major Maintenance Projects - Water and Sewer
B-12	42	Schedule of Allocated Expenses
B-13	55	Depreciation Expense - Water
B-14	56	Depreciation Expense - Sewer
B-15	57	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	59	Reconciliation of Total Income Tax Provision - Final
C-2	60	State and Federal Income Tax Calculation - Current - Final
C-3	62	Schedule of Interest in Tax Expense Calculation
C-4	63	Book/Tax Differences - Permanent
C-5	64	Deferred Tax Expense - Final
C-6	66	Accumulated Deferred Income Taxes - Final
C-7	69	Investment Tax Credits
C-8	70	Parent(s) Debt Information
C-9	71	Income Tax Returns
C-10	72	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	73	Requested Cost of Capital - Final
D-2	74	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	75	Preferred Stock Outstanding
D-4	76	Short-Term Debt
D-5	77	Long-Term Debt
D-6	78	Variable Rate Long-Term Debt
D-7	79	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	80	Rate Schedule
E-2	82	Revenue Schedule at Present and Proposed Rates
E-3	84	Customer Monthly Billing Schedule
E-4	85	Miscellaneous Service Charges
E-5	87	Miscellaneous Service Charge Revenue
E-6	89	Public Fire Hydrants Schedule
E-7	90	Private Fire Protection Schedule
E-8	91	Contracts and Agreements Schedule
E-9	92	Tax or Franchise Fee Schedule
E-10	93	Service Availability Charges Schedule
E-11	94	Guaranteed Revenues Received Schedule
E-12	95	Class A Utility Cost of Service Study
E-13	96	Projected Test Year Revenue Calculation
E-14	97	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	98	Gallons of Water Pumped, Sold and Unaccounted For
F-2	99	Gallons of Wastewater Treated
F-3	100	Water Treatment Plant Data
F-4	101	Wastewater Treatment Plant Data
F-5	102	Used and Useful Calculations - Water Treatment Plant
F-6	103	Used and Useful Calculations - Wastewater Treatment Plant
F-7	105	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	106	Margin Reserve Calculations - Water and Wastewater
F-9	107	Equivalent Residential Connections - Water
F-10	108	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	109	Water Rate Base - Interim
A-2 Interim	110	Wastewater Rate Base - Interim
A-3 Interim	111	Adjustments to Rate Base
B-1 Interim	112	Schedule of Water Operating Statement - Interim
B-2 Interim	113	Schedule of Wastewater Operating Statement - Interim
B-3 Interim	114	Adjustments to Operating Income
D-1 Interim	116	Requested Cost of Capital
D-2 Interim	117	Reconciliation of Capital Structure to Rate Base
E-1 Interim	118	Rate Schedule - Present, and Interim
E-2 Interim	120	Revenue Schedule at Present and Interim Rates

Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	1,208,257	7,031	(A)	1,215,288	A-5, A-3
2						
3	Utility Land & Land Rights	17,211	-	(A)	17,211	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	24,955	(24,955)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(537,137)	9,307	(D)	(527,830)	A-9, A-3
10						
11	Less: CIAC	(184,713)		(E)	(184,713)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	120,763		(E)	120,763	A-14, A-3
14						
15	Acquisition Adjustments	5,529	(5,529)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(2,178)	2,178	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	15,778	(G)	15,778	A-17, A-3
22						
23	Total Rate Base	652,687	3,810		656,497	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2
 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	210,434	979	(A)	211,413	A-6, A-3
2						
3	Utility Land & Land Rights	10,725	-	(A)	10,725	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7
6						
7	Construction Work in Progress	7	(7)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(100,023)	1,568	(D)	(98,455)	A-10, A-3
10						
11	Less: CIAC	(7,200)		(E)	(7,200)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	1,858		(E)	1,858	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	-	2,196	(G)	2,196	A-17, A-3
22						
23	Total Rate Base	115,801	4,737		120,537	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 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		
2	1. <u>Pro Forma Adjustments</u>		
3	(a) Plant Additions		
4	General Plant:		
5	340.5 - Allocation for GIS Mapping System	5,382	749
6	341.5 - Allocation for Vehicle Replacements	5,222	727
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade	344	48
8	Total Pro Forma Additions Adjustments	10,948	1,524
9			
10	(b) Plant Retirements		
11	341.5 - Retirement Allocation for Vehicle Replacements	(3,917)	(545)
12		(3,917)	(545)
13			
14	Total Adjustments to Utility Plant in Service	7,031	979
15			
16	(B) Non-Used & Useful Plant		
17			
18	(C) Construction Work in Progress		
19	1. To remove from rate base average adjusted construction work in process balance	(24,955)	(7)
20			
21	Total Construction Work in Progress Adjustments	(24,955)	(7)
22			
23	(D) Accumulated Depreciation		
24	1. <u>Test Year Adjustments</u>		
25	(a) To restate Project Phoenix accumulated depreciation	(8,087)	(1,126)
26			
27	Total Adjustments to Test Year Accumulated Depreciation	(8,087)	(1,126)
28			
29	<u>Pro-Forma Adjustments</u>		
30	(b)333.4 To annualize accumulated depreciation for assets placed in service during the test year	1,962	
31			
32	(c) To adjust accumulated depreciation for pro forma additions		
33	340.5 - Allocation for GIS Mapping System	179	25
34	341.5 - Allocation for Vehicle Replacements	522	73
35	341.5 - Allocation for C4500 Kodiak Truck Upgrade	34	5
36			
37	341.5 - Retirement Allocation for Vehicle Replacements	(3,917)	(545)
38			
39	Total Pro Forma Adjustments for Plant Additions	(1,220)	(442)
40			
41	Total Accumulated Depreciation Adjustments	(9,307)	(1,568)
42			
43	(E) Contributions in Aid of Construction / Amortization		
44			
45	(F) Acquisition Adjustments /Accumulated Amortization		
45	To remove acquisition Adjustments from Rate Base		
46	Acquisition Adjustments	(5,529)	
47			
48	Accum. Amort. of Acq. Adjustments	2,178	
49			
50	(G) Working Capital Adjustment Per Schedule A-17	15,778	2,196

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 - Marion 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 12/31/08	\$ 760,775	\$ 179,210
2	Additions		25,802
3	Retirements		
4	Adjustments (Note 1)	8,767	
5	Adjustments - UIF Allocations	(8,557)	(1)
6			
7	Balance 12/31/09	\$ 760,985	\$ 205,011
8	Additions	61,330	
9	Retirements	(9,279)	(3,983)
10	Adjustments - UIF Allocations		(18,495)
11			
12	Balance 12/31/10	\$ 813,036	\$ 182,533
13	Additions	42,437	6,838
14	Retirements	(6,919)	(1,390)
15	Adjustments - Rounding		
16			
17	Balance 12/31/11	\$ 848,554	\$ 187,981
18	Additions	68,508	33,293
19	Retirements	(27,563)	(3,700)
20	Adjustments - Rounding		
21			
22	Balance 12/31/12	\$ 889,499	\$ 217,574
23	Additions	135,664	16,389
24	Retirements	(3,185)	(15,115)
25	Adjustments - Rounding	(1)	
26			
27	Balance 12/31/13	\$ 1,021,977	\$ 218,848
28	Additions		
29	Retirements	5,045	1,376
30	Adjustments - UIF Allocations	(53,031)	(2,532)
31			
32	Balance 12/31/14	\$ 973,991	\$ 217,692
33	Additions	93,009	(521)
34	Retirements	(16,759)	456
35	Adjustments - Rounding		
36			
37	Balance 12/31/15	\$ 1,050,241	\$ 217,627
38			
39	<u>Notes:</u>		
40	1. The 2008 ending balance Other Intangible Plant did not tie to the beginning 2009 balance in the annual report. Correcting adjustment		
41	made to 2010 annual report.		
42			
43	2. 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
 Test Year Average Balance

Florida Public Service Commission

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

Schedule: A-5
 Page 1 of 2
 Preparer: Deborah D. Swain
 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	INTANGIBLE PLANT					
2	301.1 Organization	590		590		
3	302.1 Franchises	722		722		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	15,141		15,141		
7	304.2 Structures & Improvements	62,271		62,271		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	28,117		28,117		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	6,456		6,456		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	1,902		1,902		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	22,136		22,136		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	160,820		160,820		
21	320.3 Water Treatment Equipment	36,157		36,157		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	3,575		3,575		
27	330.4 Distr. Reservoirs & Standpipes	49,873		49,873		
28	331.4 Transm. & Distribution Mains	301,256		301,256		
29	333.4 Services	411,177		411,177		
30	334.4 Meters & Meter Installations	83,855		83,855		
31	335.4 Hydrants	37,699		37,699		
32	336.4 Backflow Prevention Devices	7,275		7,275		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	2,070		2,070		
36	304.5 Structures & Improvements - Water	-		-		
37	304.5 Structures & Improvements - Common	19,656		19,656		
38	340.5 Office Furniture & Equipment	71,527	5,382	76,909		
39	341.5 Transportation Equipment	25,203	1,649	26,852		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	9,695		9,695		
42	344.5 Laboratory Equipment	1,510		1,510		
43	345.5 Power Operated Equipment	-		-		
44	346.5 Communication Equipment	986		986		
45	347.5 Miscellaneous Equipment	280		280		
46	348.5 Other Tangible Plant	(134,481)		(134,481)		
47						
48	TOTAL	1,225,468	7,031	1,232,499	N/A	-

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

Schedule: A-5

Page 2 of 2

Company: Utilities, Inc. of Florida - UIF - Marion County
Docket No.: 160101-W5

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

Preparer: Deborah D. Swain

Test Year Ended: December 31, 2015

Recap Schedules: A-1, A-4

Historic [X] Projected []

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	INTANGIBLE PLANT														
2	301.1 Organization	592	590	590	590	590	590	590	590	590	590	590	590	590	590
3	302.1 Franchises	725	722	722	722	722	722	722	722	722	722	722	722	722	722
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	4,467	4,467	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	17,082	15,141
7	304.2 Structures & Improvements	62,448	62,448	62,448	61,798	61,798	61,798	61,798	62,298	62,539	62,539	62,539	62,539	62,539	62,271
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	2,352	2,352	2,352	2,352	1,902
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	19,049	19,049	19,049	19,049	20,219	22,078	22,239	22,360	22,360	22,360	26,651	26,651	26,651	22,136
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	155,709	155,679	155,679	159,809	159,809	161,429	162,304	162,754	162,256	162,931	164,018	164,018	164,266	160,820
21	320.3 Water Treatment Equipment	35,607	35,607	35,607	36,187	36,187	36,187	36,187	36,187	36,187	36,187	36,628	36,628	36,654	36,157
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	202	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,575
26	311.4 Electric Pumping Equipment - T&D	49,635	49,635	49,635	49,668	49,668	49,668	49,668	50,128	50,128	50,128	50,128	50,128	50,128	49,873
27	330.4 Distr. Reservoirs & Standpipes	296,746	297,618	297,618	297,636	299,304	299,304	302,343	302,625	302,826	304,957	304,957	304,997	305,392	301,256
28	331.4 Transm. & Distribution Mains	185,924	187,867	187,891	187,891	504,900	506,755	507,091	511,671	512,703	512,968	512,968	513,333	513,333	411,177
29	333.4 Services	82,062	82,062	82,062	82,264	82,264	83,268	83,389	83,389	83,530	83,721	87,368	87,368	87,368	83,855
30	334.4 Meters & Meter Installations	37,159	37,159	37,159	37,159	37,159	37,159	38,759	38,062	38,062	38,062	38,062	38,062	38,062	37,699
31	335.4 Hydrants	3,241	5,886	6,878	6,878	6,878	6,878	7,667	7,667	7,667	8,733	8,733	8,733	8,733	7,275
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	12,747	12,746	129	129	129	129	130	129	129	127	127	127	126	2,070
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	304.5 Structures & Improvements - Common	19,789	19,704	19,594	19,572	19,594	19,594	19,646	19,698	19,685	19,633	19,624	19,690	19,711	19,656
38	340.5 Office Furniture & Equipment	72,016	71,632	71,024	71,007	71,256	71,335	71,723	71,788	71,971	71,545	71,532	71,497	71,527	71,527
39	341.5 Transportation Equipment	24,566	24,435	24,387	25,942	25,697	25,693	25,771	25,052	24,978	25,307	25,293	25,277	25,244	25,203
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	9,721	9,709	9,704	9,694	9,693	9,693	9,694	9,692	9,689	9,689	9,687	9,685	9,682	9,695
42	344.5 Laboratory Equipment	1,511	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
43	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	346.5 Communication Equipment	1,001	997	986	985	988	988	989	988	987	978	978	978	976	986
45	347.5 Miscellaneous Equipment	280	280	280	280	280	280	280	280	280	280	280	280	280	280
46	348.5 Other Tangible Plant	(134,914)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,481)
47															
48	TOTAL	976,558	985,488	985,720	991,538	1,311,413	1,317,826	1,325,268	1,330,358	1,331,567	1,336,385	1,345,813	1,346,231	1,346,912	1,225,468

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

Florida Public Service Commission

Schedule: A-6

Page 1 of 2

Preparer: Deborah D. Swain

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected []

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	(7) Non-Used & Useful %	(8) NU&U Test Year Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	(13)		(13)				
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	-		-				
8	355.2 Power Generation Equipment - Collection Pit	-		-				
9	360.2 Collection Sewers - Force	1,214		1,214				
10	361.2 Collection Sewers - Gravity	59,784		59,784				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	2,180		2,180				
13	364.2 Flow Measuring Devices	2,648		2,648				
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	(299)		(299)				
19	355.3 Power Generation Equipment - Pumping Pit	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	33,455		33,455				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	8,529		8,529				
25	354.4 Structures & Improvements	3,314		3,314				
26	355.4 Power Generation Equipment - Treatment Pit	-		-				
27	380.4 Treatment & Disposal Equipment	111,218		111,218				
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	39		39				
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	1,168		1,168				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	GENERAL PLANT							
51	353.7 Land & Land Rights	2,196		2,196				
52	354.7 Structures & Improvements	3,985		3,985				
53	354.7 Structures & Improvements - Common	-		-				
54	390.7 Office Furniture & Equipment	9,763	749	10,512				
55	391.7 Transportation Equipment	3,514	230	3,744				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	2		2				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	1,735		1,735				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(23,273)		(23,273)				
63								
64	TOTAL	<u>221,159</u>	<u>979</u>	<u>222,138</u>	N/A	<u>N/A</u>		<u>-</u>

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

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

Company: Utilities, Inc. of Florida - UIF - Marion 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.

Recap Schedules: A-2, A-4

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	INTANGIBLE PLANT														
2	351.1 Organization	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	3,426	3,426	793	793	793	793	793	793	793	793	862	862	862	1,214
10	361.2 Collection Sewers - Gravity	59,694	59,694	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,786	59,943	59,784
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,638	2,638	2,638	2,638	2,180
13	364.2 Flow Measuring Devices	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648	2,648
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	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	32,908	32,908	32,908	33,070	33,070	33,070	33,070	33,070	33,070	33,871	34,634	34,634	34,634	33,455
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	8,529
25	354.4 Structures & Improvements	-	-	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,314
26	355.4 Power Generation Equipment - Treatment Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,761	110,785	112,735	112,735	112,735	111,218
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	39	39	39	39	39	39	39	39	39	39	39	39	39	39
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	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	10,723	10,725	645	645	645	645	645	645	645	645	645	645	645	2,196
52	354.7 Structures & Improvements	7,299	7,299	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,985
53	390.7 Office Furniture & Equipment	9,991	9,763	9,684	9,683	9,716	9,721	9,772	9,781	9,808	9,754	9,751	9,747	9,749	9,763
54	391.7 Transportation Equipment	3,488	3,402	3,395	3,611	3,577	3,577	3,588	3,488	3,477	3,523	3,521	3,519	3,514	3,514
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	1,735
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(23,879.34)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,222.43)	(23,273)
62															
63	TOTAL	217,956	218,300	220,264	220,642	220,641	220,646	220,707	220,616	220,632	221,546	224,324	224,317	224,472	221,159

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	Total	N/A	N/A	N/A
18				
19				
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	Total	N/A	N/A	N/A

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 - Marion 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 12/31/08	\$ 337,424	\$ 67,055
2	Additions	36,114	6,763
3	Retirements		
4	Adjustments - UIF Allocations	(11,452)	(13,070)
5			
5	Balance 12/31/09	\$ 362,086	\$ 60,748
6	Additions	37,247	9,338
7	Retirements	(9,279)	(3,983)
8	Adjustments - UIF Allocations	(80,507)	(24,106)
9	Adjustments - Rounding	1	
10			
11	Balance 12/31/10	\$ 309,548	\$ 41,997
12	Additions	35,817	9,827
13	Retirements	(6,919)	(1,390)
14	Adjustments - UIF Allocations	(2,402)	(430)
15	Adjustments - Rounding	(1)	(1)
16			
17	Balance 12/31/11	\$ 336,043	\$ 50,003
18	Additions	38,736	9,605
19	Retirements	(27,563)	(3,700)
20	Adjustments - UIF Allocations	(2,490)	131
21			
22	Balance 12/31/12	\$ 344,726	\$ 56,039
23	Additions	38,992	10,300
24	Retirements	(3,185)	(15,115)
25	Adjustments - UIF Allocations	78,957	34,211
26			
27	Balance 12/31/13	\$ 459,490	\$ 85,435
28	Additions	41,152	10,826
29	Retirements	5,045	1,376
30	Adjustments - UIF Allocations	(22,459)	(6,614)
31			
32	Balance 12/31/14	\$ 483,228	\$ 91,023
33	Additions	45,433	4,971
34	Retirements	(16,759)	(456)
35	Adjustments - Rounding		
36	Adjustments - UIF Allocations		
37	Balance 12/31/15	\$ 511,902	\$ 95,538
38			
39	Note:		
40	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 - Marion 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

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	INTANGIBLE PLANT					
2	301.1 Organization	1,211		1,211		
3	302.1 Franchises	126		126		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	64,468		64,468		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	29,874		29,874		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	1,098		1,098		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	470		470		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	2,090		2,090		
19	310.3 Power Generation Equipment	-		-		
20	311.3 Pumping Equipment - WTP	73,439		73,439		
21	320.3 Water Treatment Equipment	23,193		23,193		
22	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights	-		-		
25	304.4 Structures & Improvements	-		-		
26	311.4 Electric Pumping Equipment - T&D	110		110		
27	330.4 Distr. Reservoirs & Standpipes	63,350		63,350		
28	331.4 Transm. & Distribution Mains	171,251		171,251		
29	333.4 Services	50,591	1,962	52,553		
30	334.4 Meters & Meter Installations	39,881		39,881		
31	335.4 Hydrants	17,229		17,229		
32	336.4 Backflow Prevention Devices	645		645		
33	339.4 Other Plant & Misc. Equipment	-		-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights	-		-		
36	304.5 Structures & Improvements - Water	-		-		
37	304.5 Structures & Improvements - Common	8,463		8,463		
38	340.5 Office Furniture & Equipment	60,819	(7,908)	52,911		
39	341.5 Transportation Equipment	19,999	(3,361)	16,638		
40	342.5 Stores Equipment	-		-		
41	343.5 Tools, Shop & Garage Equipment	10,131		10,131		
42	344.5 Laboratory Equipment	1,349		1,349		
43	345.5 Power Operated Equipment	-		-		
44	346.5 Communication Equipment	527		527		
45	347.5 Miscellaneous Equipment	107		107		
46	348.5 Other Tangible Plant	(103,284)		(103,284)		
47						
48	TOTAL	537,137	(9,307)	527,830	N/A	N/A

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

Schedule: A-9
Page 2 of 2
Preparer: Deborah D. Swain

Company: Utilities, Inc. of Florida - UIF - Marion 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.

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	INTANGIBLE PLANT														
2	301.1 Organization	2,318	2,318	1,003	1,005	1,006	1,007	1,008	1,010	1,011	1,012	1,013	1,015	1,016	1,211
3	302.1 Franchises	118	119	120	122	123	125	126	128	129	131	132	134	135	126
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	64,149	64,312	63,701	63,862	64,024	64,185	64,347	64,509	64,672	64,836	64,999	65,162	65,326	64,468
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	29,404	29,483	29,562	29,640	29,718	29,796	29,874	29,952	30,030	30,109	30,187	30,265	30,343	29,874
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	899	915	1,056	1,071	1,087	1,102	1,118	1,133	1,148	1,164	1,179	1,194	1,210	1,098
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	425	432	440	447	454	461	468	475	482	492	502	512	521	470
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	1,720	1,770	1,867	1,917	1,970	2,028	2,086	2,144	2,202	2,261	2,330	2,400	2,469	2,090
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	71,517	72,154	72,571	71,035	71,701	72,373	73,050	73,728	73,953	74,632	75,315	75,999	76,682	73,439
21	320.3 Water Treatment Equipment	22,393	22,528	22,640	22,777	22,915	23,052	23,189	23,326	23,463	23,600	23,739	23,877	24,016	23,193
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	14	30	46	62	78	94	110	126	143	159	175	191	207	110
27	330.4 Distr. Reservoirs & Standpipes	65,106	65,218	62,459	62,571	62,682	62,794	62,906	63,019	63,132	63,245	63,358	63,471	63,584	63,950
28	331.4 Transm. & Distribution Mains	167,675	168,252	168,925	169,503	170,084	170,665	171,252	171,840	172,428	173,020	173,612	174,204	174,797	171,251
29	333.4 Services	49,438	49,829	50,034	50,426	51,475	51,135	50,704	48,900	49,092	50,161	51,230	52,097	53,167	50,591
30	334.4 Meters & Meter Installations	37,959	38,301	38,460	38,802	39,145	39,492	39,840	40,188	40,536	40,885	41,249	41,613	41,977	39,881
31	335.4 Hydrants	17,131	17,200	17,272	17,341	17,409	17,478	17,550	16,924	16,995	17,065	17,135	17,206	17,276	17,229
32	336.4 Backflow Prevention Devices	405	423	480	518	556	595	637	680	722	771	819	868	916	645
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	304.5 Structures & Improvements - Common	8,365	8,363	8,343	8,356	8,401	8,435	8,476	8,500	8,524	8,523	8,553	8,580	8,601	8,463
38	340.5 Office Furniture & Equipment	57,771	58,114	58,253	58,786	59,654	60,301	60,976	61,542	62,149	62,352	62,994	63,614	64,138	60,819
39	341.5 Transportation Equipment	19,755	19,918	20,015	20,873	20,796	20,961	21,138	18,992	19,141	19,330	19,518	19,682	19,865	19,999
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	9,851	9,889	9,943	9,983	10,032	10,081	10,133	10,181	10,228	10,278	10,319	10,367	10,413	10,131
42	344.5 Laboratory Equipment	1,272	1,279	1,321	1,329	1,337	1,346	1,354	1,363	1,371	1,379	1,388	1,396	1,405	1,349
43	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	346.5 Communication Equipment	485	491	494	502	512	520	529	536	544	548	555	563	570	527
45	347.5 Miscellaneous Equipment	93	94	101	103	105	106	108	109	111	112	114	115	117	107
46	348.5 Other Tangible Plant	(102,144)	(101,921)	(102,186)	(102,451)	(102,716)	(102,982)	(103,247)	(103,512)	(103,777)	(104,042)	(104,307)	(104,572)	(104,837)	(103,284)
47															
48	TOTAL	526,119	529,511	526,920	528,580	532,548	535,150	537,732	535,793	538,429	542,023	546,108	549,953	553,914	537,137

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 - Marion 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.

Preparer: Deborah D. Swain

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments	(9) Adjusted Average	(10) Non-Used & Useful %	(11) NU&U Final Amount	(12) Non-Used & Useful %	(12) NU&U Test Year Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	-		-				
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	-		-				
8	355.2 Power Generation Equipment - Collection Plt	-		-				
9	360.2 Collection Sewers - Force	(51)		(51)				
10	361.2 Collection Sewers - Gravity	36,222		36,222				
11	362.2 Special Collecting Structures	-		-				
12	363.2 Services to Customers	(1,583)		(1,583)				
13	364.2 Flow Measuring Devices	(508)		(508)				
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	(2,272)		(2,272)				
19	355.3 Power Generation Equipment - Pumping Plt	-		-				
20	370.3 Receiving Wells	-		-				
21	371.3 Pumping Equipment	(9,852)		(9,852)				
22	389.3 Other Plant & Misc. Equipment	-		-				
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-		-				
25	354.4 Structures & Improvements	(274)		(274)				
26	355.4 Power Generation Equipment - Treatment Plt	-		-				
27	380.4 Treatment & Disposal Equipment	106,598		106,598				
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	5		5				
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	110		110				
49	389.6 Other Plant & Miscellaneous Equipment	-		-				
50	GENERAL PLANT							
51	353.7 Land & Land Rights	-		-				
52	354.7 Structures & Improvements	1,684		1,684				
53	354.7 Structures & Improvements - Common	0		-				
54	390.7 Office Furniture & Equipment	7,767	(1,101)	6,666				
55	391.7 Transportation Equipment	2,788	(467)	2,321				
56	392.7 Stores Equipment	-		-				
57	393.7 Tools, Shop & Garage Equipment	1		1				
58	394.7 Laboratory Equipment	-		-				
59	395.7 Power Operated Equipment	60		60				
60	396.7 Communication Equipment	-		-				
61	397.7 Miscellaneous Equipment	-		-				
62	398.7 Other Tangible Plant	(40,672)		(40,672)				
63								
64	TOTAL	<u>100,023</u>	<u>(1,568)</u>	<u>98,455</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 - Marion 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.

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	INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	351.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	355.2 Power Generation Equipment - Collection PIt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	(2,129)	(2,119)	315	317	319	321	324	326	328	330	333	335	337	(51)
10	361.2 Collection Sewers - Gravity	35,543	35,653	35,783	35,894	36,004	36,115	36,225	36,336	36,446	36,557	36,667	36,778	36,888	36,222
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	(1,899)	(1,893)	(1,888)	(1,882)	(1,877)	(1,871)	(1,865)	(1,860)	(1,854)	(1,848)	(1,842)	(1,583)
13	364.2 Flow Measuring Devices	(773)	(729)	(685)	(641)	(596)	(552)	(508)	(464)	(420)	(376)	(332)	(288)	(243)	(508)
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	(2,266)	(2,267)	(2,268)	(2,269)	(2,270)	(2,271)	(2,272)	(2,273)	(2,274)	(2,275)	(2,276)	(2,277)	(2,278)	(2,272)
19	355.3 Power Generation Equipment - Pumping PIt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	(11,020)	(10,867)	(10,424)	(10,271)	(10,118)	(9,965)	(9,812)	(9,659)	(9,506)	(9,349)	(9,189)	(9,028)	(8,868)	(9,852)
22	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TREATMENT AND DISPOSAL PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	353.4 Land & Land Rights	-	-	(375)	(365)	(354)	(344)	(334)	(324)	(313)	(303)	(293)	(283)	(273)	(274)
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment PIt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	87,193	87,705	107,776	108,289	108,802	109,314	109,827	110,340	110,853	111,365	111,878	112,391	112,904	106,598
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	5	5	5	5	5	5	5	5	5	5	5	6	6	5
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	97	99	101	103	106	108	110	113	115	117	119	122	124	110
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	1,323	1,296	1,707	1,716	1,725	1,734	1,743	1,752	1,760	1,769	1,778	1,787	1,796	1,684
53	390.7 Office Furniture & Equipment	7,406	7,315	7,403	7,480	7,601	7,691	7,786	7,867	7,953	7,987	8,077	8,166	8,241	7,767
54	391.7 Transportation Equipment	2,805	2,773	2,786	2,906	2,895	2,918	2,943	2,644	2,665	2,691	2,717	2,740	2,765	2,788
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1
57	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	395.7 Power Operated Equipment	-	-	14	28	43	57	71	85	100	114	128	142	142	60
59	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	(41,092)	(40,123)	(40,192)	(40,291)	(40,388)	(40,487)	(40,586)	(40,684)	(40,783)	(40,881)	(40,980)	(41,079)	(41,177)	(40,672)
62	TOTAL	77,093	78,742	100,035	100,996	101,872	102,749	103,631	104,179	105,050	105,148	106,046	106,939	107,821	100,023

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 - Marion 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 12/31/08	\$ 157,814	\$ 7,200
2	Additions	350	
3	Retirements		
4	Adjustments - Rounding		
5			
6	Balance 12/31/09	\$ 158,164	\$ 7,200
7	Additions	350	
8	Retirements		
9	Adjustments - Rounding		
10			
11	Balance 12/31/10	\$ 158,514	\$ 7,200
12	Additions		
13	Retirements		
14	Adjustments - UIF Allocations	23,216	7,926
15			
16	Balance 12/31/11	\$ 181,730	\$ 15,126
17	Additions	1,400	
18	Retirements		
19	Adjustments - UIF Allocations	207	(179)
20			
21	Balance 12/31/12	\$ 183,337	\$ 14,947
22	Additions		
23	Retirements		
24	Adjustments - UIF Allocations	(342)	(434)
25			
26	Balance 12/31/13	\$ 182,995	\$ 14,513
27	Additions		
28	Retirements		
29	Adjustments - UIF Allocations	1,915	(7,313)
30	Adjustments - Rounding	1	
31			
32	Balance 12/31/14	\$ 184,911	\$ 7,200
33	Additions	-	-
34	Retirements		
35	Adjustments - Rounding		
36			
37	Balance 12/31/15	\$ 184,911	\$ 7,200
38			
39	<u>Note:</u>		
40	2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.		

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

Florida Public Service Commission

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

Schedule: A-12
 Page 1 of 2
 Preparer: Deborah D. Swain
 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	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	44,778		44,778
8				
9	Contributed Lines	33,099		33,099
10				
11	Other - Contributed Property/Connection Fees	106,836		106,836
12				
13				
14	Total	184,713	-	184,713
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-		-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	-		-
24				
25	Other - Tap Fees	6,750		6,750
26				
27	Other - Contributed Property/Connection Fees	450		450
28				
29				
30	Total	7,200	-	7,200

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

Company: Utilities, Inc. of Florida - UIF - Marion 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.

Schedule: A-12
 Page 2 of 2
 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	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
7	SUB-TOTAL MAINS	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
8															
9	CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP PLT	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	148	148	148	148	148	148	148	148	148	148	148	148	148	148
11	CIAC-WTR.WELLS & SPRINGS	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	12,347	12,347	0	0	0	0	0	0	0	0	0	0	0	1,900
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP	0	0	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	10,447
14	CIAC-WTR.WATER TREATMENT EQPT	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205
15	CIAC-WTR.DIS RESV & STNDPIPES	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418
16	CIAC-WTR.HYDRANTS	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
17	CIAC- OTHER TANGIBLE PLT WATER	71,732	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,648
18	SUB-TOTAL CONTRIBUTED PROPERTY	106,920	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,836
19															
20	CIAC-WTR.SERVICE LINES	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826
21	CIAC-WTR.METERS	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115
22	CIAC-WTR.METER INSTALLATIONS	156	156	156	156	156	156	156	156	156	156	156	156	156	156
23	CIAC-WATER-TAP	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,800	26,800	26,531
24	CIAC-WTR PLT MTR FEE	150	150	150	150	150	150	150	150	150	150	150	150	150	150
25	SUB-TOTAL TAPS & METERS	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,697	45,047	45,047	45,047	44,778
26															
27	TOTAL WATER CIAC	184,716	184,625	184,625	184,625	184,625	184,625	184,625	184,625	184,625	184,625	184,975	184,975	184,975	184,713
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	CIAC-GRAVITY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	CIAC-SWR MANHOLES														
39	SUB-TOTAL MAINS														
40															
41	CIAC- STRUCT/IMPRV COLLECTION														
42	CIAC-STRUCT/IMPRV PUMP PLT LS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	CIAC-STRUCT/IMPRV TREATMENT PLANT														
44	CIAC-STRCT/IMP GEN PLT	450	450	0	0	0	0	0	0	0	0	0	0	0	69
45	CIAC-POWER GEN EQUIP PUMP PLT														
46	CIAC-POWER GEN EQUIP TREAT PLT														
47	CIAC- TREAT/DISP EQUIP LAGOON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CIAC- TREAT/DISP EQUIP TRT PLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CIAC- OUTFALL LINES	0	0	450	450	450	450	450	450	450	450	450	450	450	381
50	CIAC-OTHER TANGIBLE PLT SEWER														
51	SUB-TOTAL CONTRIBUTED PROPERTY	450	450	450	450	450	450	450	450	450	450	450	450	450	450
52															
53	CIAC-SERVICES TO CUSTOMERS														
54	CIAC-SEWER-TAP	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750
55	SUB-TOTAL TAPS	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750
56															
57	CIAC-REUSE SERVICES														
58	CIAC- REUSE MGMT FEE														
59	CIAC-REUSE RES CAP FEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	SUB-TOTAL REUSE RES CAP FEE														
61															
62	TOTAL WASTEWATER CIAC	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200

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 - Marion 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 12/31/08	\$ 77,419	\$ 760
2	Additions	7,258	196
3	Retirements		
4	Adjustments - Rounding		1
5			
6	Balance 12/31/09	\$ 84,677	\$ 957
7	Additions	8,092	183
8	Retirements		
9	Adjustments - COA	(1,722)	(132)
10	Adjustments - Rounding	(1)	
11			
12	Balance 12/31/10	\$ 91,046	\$ 1,008
13	Additions	8,034	130
14	Retirements		
15	Adjustments - UIF Allocations	10,966	200
16	Adjustments - Rounding	(1)	1
17			
18	Balance 12/31/11	\$ 110,045	\$ 1,339
19	Additions	8,668	384
20	Retirements		
21	Adjustments - UIF Allocations	83	
22			
23	Balance 12/31/12	\$ 118,796	\$ 1,723
24	Additions	8,792	407
25	Retirements		
26	Adjustments - UIF Allocations	6,327	582
27	Adjustments - Rounding	(1)	
28			
29	Balance 12/31/13	\$ 133,914	\$ 2,712
30	Additions	8,999	183
31	Retirements		
32	Adjustments - UIF Allocations	(16,603)	1,677
33	Adjustments - Rounding		(1)
34			
35	Balance 12/31/14	\$ 126,310	\$ 4,571
36	Additions	14,872	77
37	Retirements		
38	Adjustments - Rounding		
39			
40	Balance 12/31/15	\$ 141,182	\$ 4,648
41			
42	<u>Note:</u>		
43	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

Schedule: A-14

Page 1 of 2

Preparer: Deborah D. Swain

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful % Final	(6) Non-Used & Amount Final	(7) Non-Used & Useful % Test Year	(8) Non-Used & Amount Test Year
1	WATER							
2								
3	Plant Capacity Fees	-		-				
4								
5	Line/Main Extension Fees			-				
6								
7	Tapping & Meter Installation Fees	13,058		13,058				
8								
9	Contributed Lines	9,228		9,228				
10								
11	Other - Contributed Property	98,477		98,477				
12								
13								
14	Total	120,763	-	120,763	N/A	N/A	N/A	N/A
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	-		-				
20								
21	Line/Main Extension Fees			-				
22								
23	Contributed Lines	-		-				
24								
25	Other - Tap Fees	1,615		1,615				
26								
27	Other - Contributed Property	243		243				
28								
29								
30	Total	1,858	-	1,858				

Company: Utilities, Inc. of Florida - UIF - Marion County
 Docket No.: 160101-W5

Explanation: Provide the ending balances and average amortization 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.

Test Year Ended: December 31, 2015
 Historic [X] or Projected []

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	13-Month 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	9,058	9,123	8,932	8,996	9,060	9,125	9,189	9,253	9,317	9,382	9,446	9,510	9,574	9,228
7	SUB-TOTAL MAINS	9,058	9,123	8,932	8,996	9,060	9,125	9,189	9,253	9,317	9,382	9,446	9,510	9,574	9,228
8															
9	ACC AMORT-ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
10	ACC AMORT STRUCT & IMPRV SRC	852	858	873	879	886	892	899	905	912	918	924	931	937	897
11	ACC AMORT STRUCT & IMPRV - WTP	51	52	53	53	53	54	54	54	55	55	56	56	56	54
12	ACC AMORT WELLS & SPRINGS	1,695	1,708	1,738	1,751	1,764	1,776	1,789	1,802	1,815	1,828	1,841	1,853	1,866	1,787
13	ACC AMORT ELECTRIC PUMP EQUIP	6,791	6,843	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	2,703
14	ACC AMORT ELEC PUMP EQP W	0	0	5,645	5,671	5,697	5,724	5,750	5,777	5,803	5,829	5,856	5,882	5,909	4,888
15	ACC AMORT WATER TREATMENT EQPT	960	968	1,078	1,086	1,095	1,103	1,111	1,120	1,128	1,136	1,145	1,153	1,161	1,096
16	ACC AMORT DIS RESV & STDNPIPES	3,721	3,744	3,229	3,252	3,276	3,299	3,322	3,346	3,369	3,393	3,416	3,440	3,463	3,405
17	ACC AMORT HYDRANTS	725	730	747	752	758	763	769	774	780	785	791	796	802	767
18	ACC AMORT OTHER TANG PLT WATER	100,245	100,661	77,377	77,838	78,300	78,762	79,223	79,685	80,147	80,608	81,070	81,531	81,993	82,880
19	SUB-TOTAL CONTRIBUTED PROPERTY	115,040	115,564	92,695	93,237	93,784	94,328	94,872	95,418	95,964	96,507	97,054	97,597	98,142	98,477
20															
21	ACC AMORT SERVICE LINES	3,802	3,830	3,909	3,938	3,966	3,995	4,024	4,053	4,082	4,110	4,139	4,168	4,197	4,016
22	ACC AMORT METERS	2,263	2,280	2,312	2,329	2,346	2,363	2,380	2,397	2,414	2,432	2,449	2,466	2,483	2,378
23	ACC AMORT METER INSTALLATIONS	85	86	88	88	89	90	90	91	92	92	93	93	94	90
24	ACC AMORT WATER CIAC TAP	6,072	6,127	6,349	6,404	6,459	6,514	6,569	6,624	6,679	6,734	6,790	6,846	6,902	6,544
25	ACC AMORT WATER PLT METER FEE-NC	23	23	30	30	30	31	31	31	31	32	32	32	33	30
26	SUB-TOTAL TAPS & METERS	12,246	12,346	12,688	12,789	12,890	12,993	13,094	13,196	13,298	13,400	13,503	13,605	13,709	13,058
27															
28	TOTAL WATER CIAC AMORTIZATION	136,344	137,033	114,315	115,022	115,734	116,446	117,155	117,867	118,579	119,289	120,003	120,712	121,425	120,763
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	0	0	0	0	0	0	0	0	0	0	0	0	0	-
37	ACC AMORT-SEWER GRAVITY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
38	ACC AMORT-SWR MANHOLES														
39	SUB-TOTAL MAINS														
40															
41	ACC AMORT ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42	ACC AMORT-STRUCT/IMPRV COLLECTION														
43	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	0	0	0	0	0	0	0	0	0	0	0	0	0	-
44	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT														
45	ACC AMORT-STRUCT/IMP GEN PLT	229	230	0	0	0	0	0	0	0	0	0	0	0	35
46	ACC AMORT PWR GEN EQP COLL														
47	ACC AMORT PWR GEN EQP TREAT														
48	ACC AMORT-TREAT/DISP EQUIP LAGOON	0	0	0	0	0	0	0	0	0	0	0	0	0	-
49	ACC AMORT-TREAT/DISP EQUIP TRT PLT	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	(4)	(4)	227	231	235	239	242	246	250	254	257	261	265	208
52	SUB-TOTAL CONTRIBUTED PROPERTY	225	226	227	231	235	239	242	246	250	254	257	261	265	243
53															
54	ACC AMORT SEWAGE SERVICE LINES														
55	ACC AMORT SEWER TAP	1,642	1,656	1,538	1,552	1,566	1,580	1,595	1,609	1,623	1,637	1,651	1,665	1,679	1,615
56	SUB-TOTAL TAPS	1,642	1,656	1,538	1,552	1,566	1,580	1,595	1,609	1,623	1,637	1,651	1,665	1,679	1,615
57															
58	ACC AMORT-REUSE SERVICES														
59	ACC AMORT-REUSE TAP														
60	ACC AMORT-MGMT FEE-NC														
61	SUB-TOTAL REUSE														
62															
63	TOTAL WASTEWATER CIAC AMORTIZATION	1,867	1,882	1,765	1,783	1,801	1,819	1,837	1,855	1,873	1,891	1,908	1,926	1,944	1,858

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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,
- 2 Docket #031006-WS.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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 - Marion 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	Final Rates			
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			0
14				<u>\$ 277,911</u>
15	Equals working capital (Balance Sheet Approach)			
16				
17	Allocation to Water & Sewer	<u>\$ 15,778</u>	<u>\$ 2,196</u>	
18				
19				
20	Allocation Methodology based on number of ERCs at the end of the test year:	<u>12/31/15 ERCs</u>	<u>% of Total</u>	<u>Allocated Working Capital</u>
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	TOTAL UIF	<u>9,666.5</u>	<u>100%</u>	<u>277,911</u>
30				
31				
32	Interim Rates			
33	Current and Accrued Assets:			
34	Cash			3,062
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			460,740
36	Miscellaneous current and accrued assets			4,070
37	Material and Supplies			4,920
38	Miscellaneous Deferred Debits			71,595
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(176,934)
42	Accrued Taxes			(79,890)
43	Accrued Interest			(9,652)
44	Miscellaneous Current and Accrued Liabilities			0
45				<u>\$ 277,911</u>
46	Equals working capital (Balance Sheet Approach)			
47				
48	Allocation to Water & Sewer	<u>\$ 15,778</u>	<u>\$ 2,196</u>	
49				
50	Allocation Methodology based on UIF number of ERCs at the end of the test year:	<u>12/31/15 ERCs</u>	<u>% of Total</u>	<u>Working Capital</u>
51	Marion County - Water	548.8	5.677%	\$ 15,778
52	Marion County - Wastewater	76.4	0.790%	\$ 2,196
53	Orange County - Water	310.5	3.212%	\$ 8,927
54	Pasco County - Water	2,869.5	29.685%	\$ 82,498
55	Pasco County - Wastewater	1,245.2	12.882%	\$ 35,799
56	Pinellas County - Water	430.1	4.449%	\$ 12,365
57	Seminole County - Water	2,711.5	28.050%	\$ 77,955
58	Seminole County - Wastewater	1,474.5	15.254%	\$ 42,392
59	TOTAL UIF	<u>9,666.5</u>	<u>100%</u>	<u>277,911</u>

Comparative Balance Sheet - Assets

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-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	GROSS UTILITY PLANT	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		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	NET UTILITY PLANT	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		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									
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.									
14	Accts. Rec'b - Other									
15	Accrued Interest Rec'b									
16	Allowance for Bad Debts									
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	TOTAL CURRENT ASSETS	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
21										
22	Net nonutility property									
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	TOTAL OTHER ASSETS	420,025		420,025	322,533		322,533	370,261		370,261
31										
32	TOTAL ASSETS	18,988,655		18,988,655	19,236,975		19,236,975	19,169,391		19,169,391

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 2 of 2
 Preparer: Deborah D. Swain

Line No.	(1) ASSETS	(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	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	GROSS UTILITY PLANT	16,029,690	16,134,556	16,198,472	16,339,962	16,367,856	16,406,086	16,468,260	16,521,989	16,568,162	16,745,184	16,960,678	17,016,133	17,073,831	16,525,450
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	NET UTILITY PLANT	12,704,391	12,758,481	12,783,690	12,874,538	12,855,702	12,853,891	12,874,994	12,930,589	12,930,253	13,067,479	13,248,010	13,256,450	13,280,655	12,955,317
8															3,062
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	460,740
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	0
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														4,920
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	TOTAL CURRENT ASSETS	5,864,239	5,813,337	5,858,314	5,761,756	5,870,045	5,969,525	5,980,767	5,901,175	5,988,151	5,832,587	5,866,117	5,629,777	5,633,787	5,843,814
21															0
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts														298,666
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	71,595
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	0
28	Accum. Deferred Income Taxes														0
29															
30	TOTAL OTHER ASSETS	420,025	411,805	401,429	391,054	384,879	374,363	372,188	365,724	355,117	348,653	338,089	327,527	322,533	370,261
31															
32	TOTAL ASSETS	18,988,655	18,983,623	19,043,433	19,027,348	19,110,626	19,197,779	19,227,949	19,197,488	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Comparative Balance Sheet - Equity Capital & Liabilities

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									
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									
6										
7	TOTAL EQUITY CAPITAL	8,678,237	152,538	8,830,775	8,869,285	152,534	9,021,819	8,852,931	156,721	9,009,652
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13										
14	TOTAL LONG-TERM DEBT									
15										
16	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
17	Notes Payable									
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									
22	Accrued Interest	8,809		8,809	10,822		10,822	9,652		9,652
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities & Credits									
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231		7,719,231	7,772,304		7,772,304	7,774,978		7,774,978
27										
28	Advances for Construction	(2,948)		(2,948)	(2,948)		(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,501		80,501
31	Operating Reserves									
32										
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731		78,731	76,375		76,375	77,553		77,553
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										
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	Total Equity Capital and Liabilities	\$ 18,988,655	\$ -	\$ 18,988,655	\$ 19,236,975	\$ -	\$ 19,236,975	\$ 19,169,391	\$ -	\$ 19,169,391

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - UIF - All Counties
 Docket No.: 160101-W5
 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 2 of 2
 Preparer: Deborah D. Swain

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(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	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
6															
7	TOTAL EQUITY CAPITAL	8,678,237	8,738,678	8,734,850	8,710,032	8,770,914	8,875,896	8,885,696	8,922,829	8,986,569	8,921,503	8,974,014	9,019,602	8,869,285	8,852,931
8															0
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt														0
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
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
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231	7,667,260	7,721,148	7,742,347	7,778,295	7,773,866	7,807,858	7,753,934	7,779,887	7,833,929	7,998,215	7,726,451	7,772,304	7,774,978
27															
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
32															
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731	78,535	78,339	78,142	77,946	77,750	77,553	77,357	77,161	76,964	76,768	76,572	76,375	77,553
34															
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)
37															
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
39															
40	Total Equity Capital and Liabilities	18,988,655	18,983,623	19,043,434	19,027,348	19,110,627	19,197,779	19,227,949	19,197,489	19,273,521	19,248,719	19,452,217	19,213,754	19,236,975	19,169,391

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Interim [] Final [X]

Historic [X] or Projected []

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

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	159,194	49,223	208,417	68,885	(A) 277,302	B-4, B-3
2							
3	Operation & Maintenance	135,850	(5,031)	130,818		(B) 130,818	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	61,493	(211)	61,282		(C) 61,282	B-13, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	16,310	(856)	15,454	3,100	(E) 18,554	B-15, B-3
10							
11	Provision for Income Taxes	69	(69)		18,027	(F) 18,027	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	213,721	(6,167)	207,554	21,127	228,681	
14							
15	NET OPERATING INCOME	(54,527)	55,390	863	47,758	48,621	
16							
17							
18	RATE BASE	652,687	3,810	656,497		656,497	
19							
20							
21	RATE OF RETURN	--	%	0.13	%	7.41	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	47,187	1,092	48,279	38,048	(A) 86,327	B-4, B-3
2							
3	Operation & Maintenance	18,258	18,189	36,447		(B) 36,447	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	30,707	1,699	32,406		(C) 32,406	B-14, B-3
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	-	3,516	3,516	1,712	(E) 5,228	B-15, B-3
10							
11	Provision for Income Taxes	10	(10)		3,313	(F) 3,313	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	48,975	23,394	72,369	5,025	77,394	
14							
15	NET OPERATING INCOME	(1,788)	(22,302)	(24,090)	33,023	8,933	
16							
17							
18	RATE BASE	115,801	4,737	120,537		120,537	
19							
20							
21	RATE OF RETURN	-- %		-- %		7.41 %	

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

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 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	(A) Adjustments to Revenues		
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	159,194	47,187
5	(a) To remove Accrued Revenues per B4	(697)	(4)
6	(b) To allocate NSF Fees based on ERCs	(11)	11
7	Adjustment to Test Year Revenues	(708)	7
8			
9	Test Year Adjusted Revenues prior to Annualizing Revenues	158,486	47,194
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2	208,417	48,279
14	Test Year Adjusted Revenues per above	158,486	47,194
15	Adjustment required to annualize revenues	49,931	1,085
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) Revenue Increase		
19	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	68,885	38,048
20			
21	Total Adjustments to Revenues	118,119	39,129
22			
23	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
25	Column (3) for detail accounts and amounts	(12,024)	12,024
26	Total Allocation to Wastewater	(12,024)	12,024
27			
28	(2) 618/718 Chemicals		
29	To allocate chemical expense based on usage	(4,847)	4,847
30	To adjust expense for invoices not booked	620	
31	To adjust prior year accrual	(463)	
32	Total Chemical Adjustments	(4,690)	4,847
33			
34	Total Test Year Adjustments to O&M	(16,713)	16,871
35			
36	<u>Pro-Forma Adjustments</u>		
37	(1) Amortization of rate case expense per Schedule B-10	7,759	846
38	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	7,759	846
39			
40	(2) (a) To adjust Salary & Benefits for addition of 5 FTE		
41	601 / 701 Salaries & Wages - Employees	1,077	150
42	604 / 704 Employee Pensions & Benefits	361	50
43	(b) To annualize 2015 Salary & Benefits		
44	601/701 Salary & Wages	1,688	184
45	603/703 Salaries & Wages - Officers, Etc.	83	9
46	604/704 Employee Pensions & Benefits	643	70
47			
48	(3) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	70	10
49			
50	Total Pro Forma Adjustments to O&M	11,682	1,319
51			
52	Total Adjustments to O&M Expenses	(5,031)	18,189
53			
54	(C) Adjustments to Depreciation Expense:		
55	(1) a. To allocate common general depreciation expense from water to wastewater		
56	304.5 Structures & Improvements - Common	(66)	66
57	340.5 Office Furniture & Equipment	(1,129)	1,129
58	341.5 Transportation Equipment	(420)	420
59	343.5 Tools, Shop & Garage Equipment	(82)	82
60	344.5 Laboratory Equipment	(26)	26
61	345.5 Power Operated Equipment	(17)	17
62	346.5 Communication Equipment	(14)	14
63	347.5 Miscellaneous Equipment	(2)	2
64		(1,757)	1,757
65			
66	b. To restate Project Phoenix depreciation expense	(1,105)	(154)
67			
68	Total Test Year Adjustments to Depreciation Expense	(2,862)	1,603

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - UIF - Marion 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 2
 Docket No.: 160101-WS
 Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(2) 333.4 To annualize depreciation expense for assets placed in service during the test year	1,962	
3			
4	(3) To add Depreciation Expense for Pro Forma Plant Additions		
5	340.5 - Allocation for GIS Mapping System	359	50
6	341.5 - Allocation for Vehicle Replacements	1,044	145
7	341.5 - Allocation for C4500 Kodiak Truck Upgrade	69	10
8	341.5 - Retirement Allocation for Vehicle Replacements	(783)	(109)
9	Total Pro Forma Adjustments for Plant Additions & Retirements	689	96
10	Total Pro Forma Adjustments	2,651	96
11			
12	Total Adjustments to Depreciation Expenses	(211)	1,699
13			
14	(D) Amortization		
15			
16	(E) Taxes Other Than Income (TOTI)		
17	Test Year Adjustments		
18	(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	(16,310)	
19			
20			
21	(2) Payroll Taxes		
22	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	2,958	408
23	Total Payroll Taxes Adjustment	2,958	408
24	(3) Personal Property Tax		
25	(a) Allocation of Personal Property to water and wastewater based on Net Plant per Books	1,182	194
26	Total Personal Property Tax Adjustment	1,182	194
27			
28	(4) Real Estate Tax		
29	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,341	658
30	(b) Allocation of allocated taxes per books based on ERCs	155	22
31			
32	Total Real Estate Tax Adjustment	1,496	680
33	(5) General & Other Taxes		
34	(a) Allocate business tax to water and wastewater	18	2
35			
36	Total General Other Taxes Adjustment	18	2
37	(6) Regulatory Assessment Fees (RAF)		
38	(a) Calculate RAFs based on Adjusted Test Year Revenues		
39	Test Year Adjusted Revenues	158,486	47,194
40	(b) Calculate RAFs for Annualized Revenues		
41	Annualized Revenues Adjustment	49,931	1,085
42	Total Test Year Adjusted Revenues	208,417	48,279
43	RAF Rate	4.5%	4.5%
44	Adjusted Test Year RAF	9,379	2,173
45			
46	Total Test Year Adjustments to TOTI	(1,277)	3,457
47			
48	<u>Pro Forma Adjustments</u>		
49	(7) Regulatory Assessment Fees (RAF)		
50	(a) Calculate RAFs on Additional Revenues Requested		
51	Additional Revenues Requested	68,885	38,048
52	RAF Rate	4.5%	4.5%
53	Pro Forma Adjustment to RAF	3,100	1,712
54			
55	(8) Payroll Taxes		
56	(a) Adjust Payroll Taxes for associated salary increases	218	26
57			
58	(9) Total Net Plant Additions	12,168	1,966
59	Millage rate	16.6608	16.6608
60	Increase in ad valorem taxes for Pro Forma Plant Additions	203	33
61			
62	Total Pro Forma Adjustments to TOTI	3,521	1,771
63			
64	Total Adjustments to TOTI	2,244	5,228
65	(F) Provision for Income Taxes		
66	(1) Adjusted taxes prior to revenue increase	(69)	(10)
67	(2) To calculate additional taxes due to requested revenue adjustments	18,027	3,313
68			
69	Total Adjustments to Provision for Income Taxes	17,958	3,303

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	137,479	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	18,713	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	30,496
8	462.2 Private Fire Protection		522.2 Measured - Commercial	16,403
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	697	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	4
16	TOTAL WATER SALES	<u>156,889</u>	TOTAL SEWER SALES	<u>46,903</u>
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	2,306	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		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	284
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES (See 4. below)	<u>2,306</u>	TOTAL OTHER SEWER REVENUES	<u>284</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u>159,194</u>	TOTAL SEWER OPERATING REVENUES	<u>47,187</u>

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

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

Schedule: B-5

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-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) Test Year Total	(3) Adjustments		(4) B3 - (B)(2)	(9) Adjusted Total
			B3 - (B)(1)			
1	601 Salaries & Wages - Employees	40,120	(4,903)		2,765	37,982
2	603 Salaries & Wages - Officers, Etc.	1,978	(242)		83	1,819
3	604 Employee Pensions & Benefits	15,275	(1,867)		1,004	14,412
4	610 Purchased Water	-	-			-
5	615 Purchased Power	13,379	-			13,379
6	616 Fuel for Power Purchased	-	-			-
7	618 Chemicals	6,372	-		(4,690)	1,683
8	620 Materials & Supplies	4,437	(302)			4,135
9	631 Contractual Services - Engr.	0	(0)			0
10	632 Contractual Services - Acct.	1,679	(205)			1,474
11	633 Contractual Services - Legal	(34)	4			(30)
12	634 Contractual Services - Mgmt. Fees	-	-			-
13	635 Contractual Services - Testing	3,709	-			3,709
14	636 Contractual Services - Other	3,525	(431)			3,094
15	641 Rental of Building/Real Prop.	54	(7)			47
16	642 Rental of Equipment	8	(1)			7
17	650 Transportation Expenses	2,675	(327)		70	2,419
18	656 Insurance - Vehicle	-	-			-
19	657 Insurance - General Liability	5,094	(622)			4,472
20	658 Insurance - Workman's Comp.	-	-			-
21	659 Insurance - Other	1,114	(136)			978
22	660 Advertising Expense	-	-			-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-		7,759	7,759
24	667 Reg. Comm. Exp. - Other	45	(6)			39
25	670 Bad Debt Expense	851	(4)			847
26	675 Miscellaneous Expenses	35,569	(2,975)			32,594
27						
28	TOTAL	135,850	(12,024)		6,992	130,818

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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-5
 Page 2 of 2
 Preparer: Deborah D. Swain
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Test Year
1	601 Salaries & Wages - Employees	3,377	2,678	2,785	3,383	3,264	3,491	3,881	3,577	3,140	3,335	3,365	3,844	40,120
2	603 Salaries & Wages - Officers, Etc.	157	161	155	160	157	158	202	121	154	157	382	13	1,978
3	604 Employee Pensions & Benefits	2,192	1,178	993	335	1,567	1,409	1,068	1,213	819	1,176	1,208	2,117	15,275
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	1,107	697	983	1,367	887	1,487	1,454	648	922	1,229	773	1,825	13,379
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	345	376	195	1,214	449	481	403	306	358	791	410	1,047	6,372
8	620 Materials & Supplies	233	146	866	524	574	478	250	227	214	224	218	484	4,437
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	28	(28)	-	-	-	0
10	632 Contractual Services - Acct.	125	127	133	124	123	124	146	146	144	145	171	171	1,679
11	633 Contractual Services - Legal	-	1	-	-	-	-	-	(58)	-	5	-	18	(34)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	100	1,340	330	100	100	185	295	380	419	280	100	80	3,709
14	636 Contractual Services - Other	197	199	313	287	251	253	545	270	257	333	274	347	3,525
15	641 Rental of Building/Real Prop.	4	4	4	4	4	4	4	4	4	4	4	8	54
16	642 Rental of Equipment	-	-	5	-	-	-	-	-	-	-	-	3	8
17	650 Transportation Expenses	181	196	198	259	283	240	238	223	201	242	214	199	2,675
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	431	378	425	431	423	425	424	424	418	447	435	434	5,094
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	14	26	14	53	62	122	146	33	118	217	369	(60)	1,114
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	(54)	(1)	3	-	9	10	3	3	-	38	1	33	45
25	670 Bad Debt Expense	2	247	61	5	65	(71)	123	184	97	82	41	15	851
26	675 Miscellaneous Expenses	1,662	3,057	2,605	2,948	3,592	1,841	5,528	2,398	2,094	3,695	2,251	3,899	35,569
27														
28	TOTAL	10,074	10,808	10,068	11,193	11,810	10,635	14,712	10,127	9,331	12,398	10,215	14,478	135,850

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments		(5) Adjusted Total
			B3 - (B)(1)	B3 - (B)(2)	
1	701 Salaries & Wages - Employees	-	4,903	334	5,237
2	703 Salaries & Wages - Officers, Etc.	-	242	9	251
3	704 Employee Pensions & Benefits	-	1,867	120	1,987
4	710 Purchased Sewage Treatment	-			-
5	711 Sludge Removal Expense	8,882			8,882
6	715 Purchased Power	3,522			3,522
7	716 Fuel for Power Purchased	-			-
8	718 Chemicals	-	-	4,847	4,847
9	720 Materials & Supplies	1,098	302		1,400
10	731 Contractual Services - Engr.	-	0		0
11	732 Contractual Services - Acct.	-	205		205
12	733 Contractual Services - Legal	-	(4)		(4)
13	734 Contractual Services - Mgmt. Fees	-	-		-
14	735 Contractual Services - Testing	1,500	-		1,500
15	736 Contractual Services - Other	-	431		431
16	741 Rental of Building/Real Prop.	-	7		7
17	742 Rental of Equipment	-	1		1
18	750 Transportation Expenses	-	327	10	337
19	756 Insurance - Vehicle	-	-		-
20	757 Insurance - General Liability	-	622		622
21	758 Insurance - Workman's Comp.	-	-		-
22	759 Insurance - Other	-	136		136
23	760 Advertising Expense	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	846	846
25	767 Reg. Comm. Exp. - Other	-	6		6
26	770 Bad Debt Expense	-	4		4
27	775 Miscellaneous Expenses	3,255	2,975		6,230
28					
29	TOTAL	18,258	12,024	6,166	36,447

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment													-
5	711 Sludge Removal Expense	10	984	1,624	1,294	-	1,988	994	994	-	994	-	-	8,882
6	715 Purchased Power	392	379	320	345	306	284	334	320	238	223	239	141	3,522
7	716 Fuel for Power Purchased													-
8	718 Chemicals													-
9	720 Materials & Supplies	29	136	18	131	-	-	-	-	259	525	-	-	1,098
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	103	147	215	95	155	95	95	155	95	95	155	95	1,500
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	-	186	175	175	625	388	175	428	175	392	186	350	3,255
28														-
29	TOTAL	534	1,832	2,352	2,040	1,086	2,755	1,598	1,897	768	2,229	580	586	18,258

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - UIF - Marion 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 12/31/08	(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	20,840	40,120	(2,138)	37,982	17,142	82.26 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	(307)	1,978	(159)	1,819	2,126	(692.49) %	Under benchmark
3	604 Employee Pensions & Benefits	7,267	15,275	(863)	14,412	7,145	98.32 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	15,883	13,379	-	13,379	(2,504)	(15.77) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	1,556	6,372	(4,690)	1,683	126	8.13 %	De minimus amount
8	620 Materials & Supplies	5,831	4,437	(302)	4,135	(1,696)	(29.08) %	Under benchmark
9	631 Contractual Services - Engr.	-	0	(0)	0	0	100.00 %	
10	632 Contractual Services - Acct.	537	1,679	(205)	1,474	937	174.44 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	996	(34)	4	(30)	(1,026)	(102.99) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	1,688	3,709	-	3,709	2,021	119.70 %	Triennial sampling activity
14	636 Contractual Services - Other	9,377	3,525	(431)	3,094	(6,283)	(67.01) %	Under benchmark
15	641 Rental of Building/Real Prop.	-	54	(7)	47	47	100.00 %	De minimus amount
16	642 Rental of Equipment	-	8	(1)	7	7	100.00 %	De minimus amount
17	650 Transportation Expenses	3,533	2,675	(257)	2,419	(1,114)	(31.53) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	5,094	(622)	4,472	4,472	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	4,190	1,114	(136)	978	(3,212)	(76.66) %	Under benchmark
22	660 Advertising Expense	3	-	-	-	(3)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	4,219	-	7,759	7,759	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	1,024	45	(6)	39	(985)	(96.18) %	Under benchmark
25	670 Bad Debt Expense	546	851	(4)	847	301	55.16 %	De minimus amount
26	675 Miscellaneous Expenses	20,394	35,569	(2,975)	32,594	12,200	59.82 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	TOTAL	97,577	135,850	(5,031)	130,818	29,701	31.81 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(4,219)	-	(7,759)	(7,759)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	93,358	135,850	(12,790)	123,059	29,701	31.81 %	
32								
33	Total Customers (ERC's)	532.1			548.8	17	3.14 %	
34								
35	Consumer Price Index - U*	215.303			237.017	21.714	10.09 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0314		
38	Increase in CPI					1.1009		
39								
40						<u>1.1355</u>		
41	Note:							
42	(1) Previous test year utilized CPI - Water and Sewer Maintenance index. For comparison purposes this has been changed to CPI - U.							

Operation & Maintenance Expense Comparison - Wastewater

Company: Utilities, Inc. of Florida - UIF - Marion 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 12/31/08	Current TY 01/00/00	TY Adj.'s per B-6	Adjusted TY	\$ Difference	% Difference	
1	701 Salaries & Wages - Employees	3,114	-	5,237	5,237	2,123	68.17 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	(46)	-	251	251	297	(645.82) %	Under benchmark
3	704 Employee Pensions & Benefits	1,086	-	1,987	1,987	901	82.97 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	4,899	8,882	-	8,882	3,983	81.30 %	Increase in volume of dewatered sludge and unit cost of disposal
6	715 Purchased Power	9,627	3,522	-	3,522	(6,105)	(63.41) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	2,339	-	4,847	4,847	2,508	107.22 %	Increase in amount of chlorine used for disinfection
9	720 Materials & Supplies	2,084	1,098	302	1,400	(684)	(32.80) %	Under benchmark
10	731 Contractual Services - Engr.	-	-	0	0	0	100.00 %	De minimus
11	732 Contractual Services - Acct.	79	-	205	205	126	159.49 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	145	-	(4)	(4)	(149)	(102.76) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	1,649	1,500	-	1,500	(149)	(9.03) %	Under benchmark
15	736 Contractual Services - Other	1,378	-	431	431	(947)	(68.72) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	-	7	7	7	100.00 %	De minimus
17	742 Rental of Equipment	-	-	1	1	1	100.00 %	De minimus
18	750 Transportation Expenses	523	-	337	337	(186)	(35.60) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	622	622	622	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	618	-	136	136	(482)	(77.99) %	Under benchmark
23	760 Advertising Expense	1	-	-	-	(1)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,176	-	846	846	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	151	-	6	6	(145)	(96.03) %	Under benchmark
26	770 Bad Debt Expense	82	-	4	4	(78)	(95.12) %	Under benchmark
27	775 Miscellaneous Expenses	2,492	3,255	2,975	6,230	3,738	149.99 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	TOTAL	\$ 31,397	\$ 18,258	\$ 18,189	\$ 36,447	\$ 5,380	17.80 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(1,176)	-	(846)	(846)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	30,221	18,258	17,343	35,601	5,380	17.80 %	
34	Total Customers (ERC's)	78.8			76.4	(2)	(3.05) %	
35								
36	Consumer Price Index ⁽¹⁾	215.303			237.070	21.767	10.11 %	
37								
38	Benchmark Index: Increase in Customer ERC's					0.9695		
39	Increase in CPI					1.1011		
40						1.0675		
41	Note:							
42	(1) Previous test year utilized CPI - Water and Sewer Maintenance Index. For comparison purposes this has been changed to 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 - Marion 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.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	165.22	59,479	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07	19,825	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	137.68	27,536	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10	25,815	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, 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)	(B)	(C)
23 Amortization of Rate Case Expense:	Water	Wastewater	Total
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 ⁽¹⁾	<u>\$ 76,049</u>	<u>\$ 30,950</u>	<u>\$ 106,999</u>
29			
30 Annual Amortization - Marion County	\$ 6,075	\$ 846	\$ 6,920
31 Limited Proceeding Docket No. 150269-WS ⁽²⁾	1,684		1,684
32 Total Annual Amortization - Marion County	<u>\$ 7,759</u>	<u>\$ 846</u>	<u>\$ 8,604</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 548.8 76.4 625.2
 37 Percentage of Customers 7.99% 2.73% 6.47%
 38
 39 Method of allocation for the County between water and wastewater (based on ERC count 12/31/15):
 40 Total Customer - County 2,711.5 1,474.5 4,186.0
 41 Percentage of Customers 64.78% 35.22% 100.00%

43 ⁽¹⁾ 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
Marion	548.8	76.4	625.2
Orange	310.5	-	310.5
Pasco	2,869.5	1,245.2	4,114.7
Pinellas	430.1	-	430.1
Seminole	2,711.5	1,474.5	4,186.0
TOTAL	6,870.4	2,796.1	9,666.5

53 ⁽²⁾ Annual Amortization recommended by Staff in Docket No. 150269-WS.

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.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
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 - Marion 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 - Marion County
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending January 31, 2015			87.47%	12.53%
			Other Companies/	Utilities, Inc. of Florida - Marion County	Systems		Utilities, Inc. of Florida - Marion County	Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$729	309,806	\$310,535	637	91
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$115	49,335	\$49,450	100	14
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$10)	(4,146)	(\$4,155)	(8)	(1)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$819	352,524	\$353,343	717	103
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,692	702,314	\$703,946	1,428	204
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$206	88,832	\$89,038	181	26
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$125	53,792	\$53,917	109	16
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$196	84,388	\$84,584	172	25
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,700	\$1,704	3	0
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$2	1,057	\$1,060	2	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$431	185,529	\$185,960	377	54
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$14	6,087	\$6,101	12	2
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$2	1,015	\$1,017	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$268	115,309	\$115,577	234	34
20							\$4,535	\$1,947,542	\$1,952,077	3,967	568
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22											
23											
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$386	\$35,889	\$36,275	338	48
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$346	\$34,827	\$35,173	302	43
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	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$456	\$45,424	\$45,880	399	57
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$2	\$239	\$242	2	0
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	0.25%	99.75%	100.00%	ERC	\$8	\$2,992	\$3,000	7	1
35	636/736	Contractual Services - Other	0.27%	99.73%	100.00%	ERC	\$11	\$4,104	\$4,115	10	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$179	\$18,043	\$18,222	156	22
38	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	(\$54)	(\$5,441)	(\$5,495)	(47)	(7)
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$86	\$8,691	\$8,777	75	11
40							\$ 1,419	\$ 144,774	\$146,193	1,242	178
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42											
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 - Marion 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 - Marion County
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$730	313,139	\$313,870	639	91
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$112	48,451	\$48,563	98	14
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$5	2,294	\$2,300	5	1
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$784	340,126	\$340,910	686	98
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,178	511,116	\$512,294	1,030	147
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$137	59,582	\$59,719	120	17
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$127	54,901	\$55,028	111	16
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$190	82,532	\$82,722	166	24
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,700	\$1,704	3	0
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	256	\$257	0	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$378	163,889	\$164,266	330	47
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$26	11,126	\$11,152	22	3
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	(\$2)	(850)	(\$852)	(2)	(0)
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$311	134,996	\$135,308	272	39
20							\$3,980	\$1,723,260	\$1,727,240	3,482	498
21											
22		<u>Water Service Corp. Allocated State Expenses:</u>									
23											
24	403	Depreciation Expenses	1.13%	98.87%	100.00%	ERC	\$233	\$20,452	\$20,685	204	29
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$246	\$24,755	\$25,001	215	31
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	1.08%	98.92%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$472	\$47,039	\$47,511	413	59
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$8	\$816	\$824	7	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%	ERC	\$1	\$139	\$140	1	0
34	635	Testing Expense	0.25%	99.75%	100.00%	ERC	(\$8)	(\$2,992)	(\$3,000)	(7)	(1)
35	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	(\$8)	(\$3,762)	(\$3,770)	(7)	(1)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$196	\$19,759	\$19,954	171	24
38	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	(\$1)	(\$104)	(\$105)	(1)	(0)
39	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$84	\$8,321	\$8,405	73	10
40							\$ 1,224	\$ 114,427	\$115,651	1,071	153
41											
42		<u>Water Service Corp. Allocated UI Expenses:</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Preparer: John Hoy

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending March 31, 2015			87.49%	12.51%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1		403 Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$733	315,009	\$315,743	642	92
2	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$95	41,259	\$41,354	83	12
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-
6	427	Interest Expense	-665.47%	765.47%	100.00%	ERC	\$199	(229)	(\$30)	174	25
7	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$837	363,790	\$364,627	732	105
8	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$991	431,021	\$432,013	867	124
9	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$166	72,367	\$72,533	146	21
10	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$133	57,746	\$57,879	116	17
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$280	121,560	\$121,839	245	35
13	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,751	\$1,755	4	1
14	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$0	208	\$208	0	0
15	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$425	184,635	\$185,059	372	53
16	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$14	6,095	\$6,109	12	2
17	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$5	2,278	\$2,284	5	1
18	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$481	209,240	\$209,722	421	60
19							<u>\$4,365</u>	<u>\$1,806,728</u>	<u>\$1,811,093</u>	<u>3,819</u>	<u>546</u>
20											
21											
Water Service Corp. Allocated State Expenses:											
22		403 Depreciation Expenses	1.00%	99.00%	100.00%	ERC	\$1,154	\$113,944	\$115,099	1,010	144
23	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$222	\$22,405	\$22,626	194	28
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$514	\$51,393	\$51,907	449	64
28	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$2	\$163	\$165	1	0
29	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$4	\$413	\$418	4	1
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.98%	99.02%	100.00%	ERC	\$31	\$3,109	\$3,140	27	4
34	642/742	Rental of Equipment	0.98%	99.02%	100.00%	ERC	\$5	\$551	\$556	5	1
35	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$198	\$20,043	\$20,241	173	25
36	667/767	Reg. Commission Exp. - Other	0.98%	99.02%	100.00%	ERC	\$3	\$327	\$331	3	0
37	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$91	\$9,240	\$9,331	80	11
38							<u>\$ 2,224</u>	<u>\$ 221,594</u>	<u>\$223,818</u>	<u>1,946</u>	<u>278</u>
39											
40											
41											
Water Service Corp. Allocated UI Expenses:											
42		427 Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,939,877	\$2,939,877	-	-
43							<u>\$ -</u>	<u>\$ 2,939,877</u>	<u>\$2,939,877</u>	<u>-</u>	<u>-</u>
44											
45											
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion 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 - Marion County
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending April 30, 2015			Allocation Percentage	
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$811	349,209	\$350,020	710	101
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$84	36,416	\$36,500	73	10
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	0.23%	99.77%	100.00%	ERC	(\$2)	(789)	(\$791)	(2)	(0)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$3	1,371	\$1,374	3	0
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$909	395,655	\$396,564	796	113
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$892	388,290	\$389,182	781	111
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$171	74,252	\$74,423	149	21
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$124	53,793	\$53,917	108	15
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$258	112,513	\$112,772	226	32
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,751	\$1,755	4	0
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	320	\$320	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$431	187,595	\$188,025	377	54
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$53	22,979	\$23,032	46	7
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$5	2,002	\$2,006	4	1
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$375	163,363	\$163,738	329	47
20							<u>\$4,118</u>	<u>\$1,788,719</u>	<u>\$1,792,837</u>	<u>3,606</u>	<u>512</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,202	\$24,470	234	33
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$228	\$23,158	\$23,386	200	28
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(38)	(5)
28	427	Interest Expense	1.06%	98.94%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$474	\$47,684	\$48,158	415	59
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$3	\$302	\$305	3	0
31	620/720	Materials and Supplies	1.09%	98.91%	100.00%	ERC	\$5	\$480	\$486	5	1
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	0.97%	99.03%	100.00%	ERC	\$24	\$2,443	\$2,467	21	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$258	\$26,289	\$26,547	226	32
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$280	\$28,425	\$28,706	245	35
40							<u>\$ 1,497</u>	<u>\$ 148,532</u>	<u>\$150,029</u>	<u>1,311</u>	<u>186</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
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 - Marion County
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

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 - Marion County	Other Companies/ Systems	Total		Amounts Allocated			87.59%	12.41%
							Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$738	318,044	\$318,782	646	92
2	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$74	32,432	\$32,506	65	9
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$2)	(800)	(\$802)	(2)	(0)
6	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(123)	(\$124)	(0)	(0)
7	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$816	355,927	\$356,743	715	101
8	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,002	437,269	\$438,272	878	124
9	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$150	65,262	\$65,412	131	19
10	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$123	53,793	\$53,917	108	15
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$249	108,458	\$108,706	218	31
13	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,813	\$1,817	4	1
14	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$2	735	\$736	1	0
15	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$423	184,537	\$184,959	370	53
16	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$62	26,964	\$27,026	54	8
17	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,393	\$1,396	3	0
18	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$254	110,809	\$111,063	222	32
19							<u>\$3,897</u>	<u>\$1,696,512</u>	<u>\$1,700,410</u>	<u>3,414</u>	<u>484</u>
Water Service Corp. Allocated State Expenses:											
22	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,323	\$24,591	235	33
23	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$199	\$20,300	\$20,499	174	25
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$509	\$51,286	\$51,795	446	63
28	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$5	\$525	\$530	5	1
29	620/720	Materials and Supplies	1.09%	98.91%	100.00%	ERC	\$5	\$442	\$447	4	1
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$2	\$228	\$230	2	0
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$281	\$28,693	\$28,974	246	35
36	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$9	\$963	\$972	8	1
37	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$75	\$7,709	\$7,784	66	9
38							<u>\$ 1,354</u>	<u>\$ 134,474</u>	<u>\$135,828</u>	<u>1,186</u>	<u>168</u>
Water Service Corp. Allocated UI Expenses:											
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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 - Marion County
 Docket No.: 160101-W5
 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 - Marion 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 - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total	Water	Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$695	298,711	\$299,405	609	86
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$76	33,237	\$33,314	67	9
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	0.23%	99.77%	100.00%	ERC	(\$3)	(1,427)	(\$1,430)	(3)	(0)
7	427	Interest Expense	-138.98%	238.98%	100.00%	ERC	\$199	(342)	(\$143)	174	25
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$840	366,011	\$366,852	736	104
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,409	613,739	\$615,148	1,235	175
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$183	79,526	\$79,709	160	23
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$124	53,793	\$53,917	108	15
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$246	107,010	\$107,256	215	30
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,813	\$1,817	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$2	921	\$923	2	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$425	184,960	\$185,384	372	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$122	52,993	\$53,115	107	15
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,267	\$1,270	3	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$325	141,686	\$142,011	285	40
20							\$4,649	\$1,933,899	\$1,938,548	4,073	576
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,256	\$24,524	235	33
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$220	\$22,403	\$22,623	193	27
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	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$619	\$62,317	\$62,936	542	77
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$17	\$1,738	\$1,755	15	2
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$3	\$297	\$300	3	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$238	\$24,293	\$24,531	209	30
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$10	\$998	\$1,008	9	1
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$61	\$6,250	\$6,311	54	8
40							\$ 1,436	\$ 142,557	\$143,993	1,258	178
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$2,986,054	\$2,986,054	-	-
45							\$ -	\$ 2,986,054	\$2,986,054	-	-
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 - Marion County
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			87.59%	12.41%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Historical Month Ending July 31, 2015											
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$756	325,634	\$326,391	662	94
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$77	33,476	\$33,553	67	10
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	0.23%	99.77%	100.00%	ERC	(\$4)	(1,789)	(\$1,793)	(4)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$1)	(307)	(\$308)	(1)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$890	387,689	\$388,579	779	110
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,098	452,131	\$453,169	909	129
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$146	63,691	\$63,837	128	18
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$146	63,770	\$63,917	128	18
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$231	100,824	\$101,056	203	29
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	303	\$303	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$424	184,536	\$184,960	371	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$146	63,759	\$63,905	128	18
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,109	\$1,111	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$306	133,503	\$133,809	268	38
20							\$4,163	\$1,810,199	\$1,814,362	3,647	517
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22											
23											
24	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$285	\$25,977	\$26,261	250	35
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$162	\$16,451	\$16,613	142	20
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	1.21%	98.79%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$663	\$66,758	\$67,421	581	82
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$30	\$3,073	\$3,103	26	4
31	620/720	Materials and Supplies	0.97%	99.03%	100.00%	ERC	\$8	\$774	\$782	7	1
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	0.97%	99.03%	100.00%	ERC	\$80	\$8,150	\$8,230	70	10
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$238	\$24,241	\$24,479	208	30
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$3	\$337	\$340	3	0
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$136	\$13,789	\$13,925	119	17
40							\$ 1,604	\$ 159,554	\$161,158	1,405	199
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			87.61%	12.39%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$776	334,326	\$335,102	680	96
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$72	31,562	\$31,634	63	9
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	0.23%	99.77%	100.00%	ERC	(\$5)	(2,027)	(\$2,032)	(4)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$792	344,981	\$345,772	694	98
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	527,007	\$528,217	1,060	150
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$196	85,321	\$85,516	172	24
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$146	63,770	\$63,917	128	18
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	(\$58)	(25,307)	(\$25,365)	(51)	(7)
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$268	116,543	\$116,810	234	33
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	315	\$315	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$424	184,638	\$185,061	371	53
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$33	14,508	\$14,541	29	4
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,194	\$1,197	2	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$287	125,013	\$125,300	251	36
							\$4,149	\$1,803,543	\$1,807,692	3,635	514
Water Service Corp. Allocated State Expenses:											
22											
23											
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$271	\$24,524	\$24,795	237	34
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$204	\$20,802	\$21,007	179	25
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	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$657	\$66,121	\$66,778	576	81
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$3	\$322	\$325	3	0
31	620/720	Materials and Supplies	1.07%	98.93%	100.00%	ERC	\$6	\$601	\$607	6	1
32	631/731	Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC	\$28	\$2,888	\$2,916	25	4
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	0.97%	99.03%	100.00%	ERC	\$2	\$203	\$205	2	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$223	\$22,702	\$22,925	195	28
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$3	\$321	\$324	3	0
39	675/775	Miscellaneous Expenses	0.95%	99.05%	100.00%	ERC	\$28	\$2,965	\$2,993	25	4
							\$ 1,426	\$ 141,455	\$142,881	1,250	177
Water Service Corp. Allocated UI Expenses:											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending September 30, 2015			87.68%	12.32%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1		403 Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$759	331,225	\$331,984	666	99
2		408 Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$70	31,042	\$31,113	62	9
3		409 Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5		420 Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$6)	(2,546)	(\$2,552)	(5)	(1)
6		427 Interest Expense	-120.40%	220.40%	100.00%	ERC	\$182	(333)	(\$151)	160	22
7		601/701/603/703 Salaries	0.23%	99.77%	100.00%	ERC	\$850	375,527	\$376,378	746	105
8		604/704 Employee Benefits	0.23%	99.77%	100.00%	ERC	\$814	359,509	\$360,323	714	100
9		620/720 Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$153	67,686	\$67,839	134	19
10		632/732 Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$144	63,772	\$63,917	127	18
11		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12		636/736 Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$257	113,287	\$113,544	225	32
13		641 Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
14		650/750 Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	271	\$272	1	0
15		657 Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$418	184,542	\$184,960	366	51
16		659/759 Other Insurance	0.23%	99.77%	100.00%	ERC	\$118	52,215	\$52,333	104	15
17		670/770 Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$2	921	\$923	2	0
18		675/775 Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$277	122,463	\$122,741	243	34
19							\$4,045	\$1,701,451	\$1,705,496	3,547	498
20											
21											
Water Service Corp. Allocated State Expenses:											
22		403 Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$287	\$26,354	\$26,642	252	35
23		408 Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$206	\$21,076	\$21,282	181	25
24		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25		414 Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26		427 Interest Expense	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	0
27		601/701/603/703 Salaries	0.98%	99.02%	100.00%	ERC	\$622	\$62,951	\$63,574	546	77
28		604/704 Employee Benefits	0.97%	99.03%	100.00%	ERC	\$5	\$544	\$550	5	1
29		620/720 Materials and Supplies	0.96%	99.04%	100.00%	ERC	\$2	\$191	\$192	2	0
30		631/731 Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC	(\$28)	(\$2,888)	(\$2,916)	(25)	(3)
31		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32		635 Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33		636/736 Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$0	\$37	\$37	0	0
34		642/742 Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35		650/750 Transportation Expense	0.97%	99.03%	100.00%	ERC	\$201	\$20,560	\$20,761	176	25
36		667/767 Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37		675/775 Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$93	\$9,486	\$9,579	81	11
38							\$ 1,388	\$ 138,317	\$139,705	1,217	171
39											
40											
41											
Water Service Corp. Allocated UI Expenses:											
42		427 Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	-
43							\$ -	\$ 3,004,727	\$3,004,727	-	-
44											
45											
46											

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

Allocation of Expenses

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

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			Historical Month Ending October 31, 2015	
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total	87.59%	12.41%
										Water	Sewer
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$761	331,425	\$332,186	667	94
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$70	30,654	\$30,723	61	9
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	0.23%	99.77%	100.00%	ERC	(\$7)	(2,872)	(\$2,878)	(6)	(1)
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$1)	(237)	(\$238)	(0)	(0)
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$842	370,812	\$371,654	737	104
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,176	517,903	\$519,079	1,030	146
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$163	71,601	\$71,764	142	20
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$145	63,772	\$63,917	127	18
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$5	2,195	\$2,200	4	1
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$327	144,186	\$144,513	287	41
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	377	\$378	1	0
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$447	197,080	\$197,527	392	56
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$217	95,541	\$95,758	190	27
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,385	\$1,388	3	0
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$340	149,792	\$150,132	298	42
20							\$4,493	\$1,975,484	\$1,979,977	3,935	558
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23											
24	403	Depreciation Expenses	1.07%	98.93%	100.00%	ERC	\$301	\$27,734	\$28,035	264	37
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$209	\$21,370	\$21,579	183	26
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	0.97%	99.03%	100.00%	ERC	\$2	\$253	\$255	2	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$615	\$62,058	\$62,673	538	76
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$8	\$723	\$731	7	1
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	0.97%	99.03%	100.00%	ERC	\$6	\$570	\$575	5	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$241	\$24,645	\$24,885	211	30
38	667/767	Reg. Commission Exp. - Other	0.97%	99.03%	100.00%	ERC	\$38	\$3,836	\$3,873	33	5
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$93	\$9,471	\$9,564	82	12
40							\$ 1,513	\$ 150,658	\$152,170	1,325	188
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending November 30, 2015			87.66%	12.34%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1		403 Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$758	331,599	\$332,357	664	93
2		408 Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$68	30,195	\$30,263	60	8
3		409 Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5		420 Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$7)	(2,919)	(\$2,925)	(6)	(1)
6		427 Interest Expense	0.22%	99.78%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	(0)
7		601/701/603/703 Salaries	0.23%	99.77%	100.00%	ERC	\$1,035	458,611	\$459,646	908	128
8		604/704 Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	535,881	\$537,091	1,061	149
9		620/720 Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$144	63,605	\$63,749	126	18
10		632/732 Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$171	75,709	\$75,880	150	21
11		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12		636/736 Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$273	120,862	\$121,135	239	34
13		641 Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	1
14		650/750 Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	562	\$563	1	0
15		657 Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$435	192,562	\$192,997	381	54
16		659/759 Other Insurance	0.23%	99.77%	100.00%	ERC	\$369	163,372	\$163,741	323	45
17		670/770 Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,287	\$1,290	3	0
18		675/775 Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$320	141,545	\$141,865	280	39
19							<u>\$4,782</u>	<u>\$2,114,264</u>	<u>\$2,119,046</u>	<u>4,192</u>	<u>590</u>
20											
21											
Water Service Corp. Allocated State Expenses											
22		403 Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$279	\$25,652	\$25,932	245	34
23		408 Taxes Other than Income	0.96%	99.04%	100.00%	ERC	\$196	\$20,090	\$20,286	171	24
24		410 Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25		414 Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26		427 Interest Expense	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	0
27		601/701/603/703 Salaries	0.98%	99.02%	100.00%	ERC	\$626	\$63,592	\$64,218	549	77
28		604/704 Employee Benefits	0.96%	99.04%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	(0)
29		620/720 Materials and Supplies	1.03%	98.97%	100.00%	ERC	\$7	\$676	\$683	6	1
30		631/731 Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31		633/733 Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32		635 Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33		636/736 Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$1	\$94	\$95	1	0
34		642/742 Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35		650/750 Transportation Expense	0.96%	99.04%	100.00%	ERC	\$213	\$21,895	\$22,108	187	26
36		667/767 Reg. Commission Exp. - Other	0.96%	99.04%	100.00%	ERC	\$1	\$107	\$108	1	0
37		675/775 Miscellaneous Expenses	0.96%	99.04%	100.00%	ERC	\$117	\$12,074	\$12,191	102	14
38							<u>\$ 1,438</u>	<u>\$ 144,042</u>	<u>\$145,481</u>	<u>1,261</u>	<u>177</u>
39											
40											
41											
Water Service Corp. Allocated UI Expenses											
42		427 Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
44											
45											
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - UIF - Marion 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 - Marion County
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending December 31, 2015			87.78%	12.22%
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Amounts Allocated	Other Companies/ Systems	Total		
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$726	318,296	\$319,022	637	89
3	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	6
6	420	Interest During Construction	0.22%	99.78%	100.00%	ERC	(\$7)	(3,300)	(\$3,307)	(7)	(1)
7	427	Interest Expense	-1037.23%	1137.23%	100.00%	ERC	\$219	(240)	(\$21)	192	27
8	601/701/603/703	Salaries	0.22%	99.78%	100.00%	ERC	\$720	319,716	\$320,437	632	88
9	604/704	Employee Benefits	0.22%	99.78%	100.00%	ERC	\$1,558	691,220	\$692,778	1,367	190
10	620/720	Materials and Supplies	0.22%	99.78%	100.00%	ERC	\$176	78,169	\$78,345	155	22
11	632/732	Contractual Services - Accounting	0.22%	99.78%	100.00%	ERC	\$171	75,969	\$76,140	150	21
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.22%	99.78%	100.00%	ERC	\$265	117,783	\$118,049	233	32
14	641	Rent Expense	0.22%	99.78%	100.00%	ERC	\$8	3,740	\$3,748	7	1
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	297	\$297	1	0
16	657	Insurance - General Liability	0.22%	99.78%	100.00%	ERC	\$434	192,753	\$193,188	381	53
17	659/759	Other Insurance	0.22%	99.78%	100.00%	ERC	(\$60)	(26,550)	(\$26,610)	(53)	(7)
18	670/770	Bad Debt Expense	0.22%	99.78%	100.00%	ERC	\$3	1,131	\$1,134	2	0
19	675/775	Miscellaneous Expenses	0.22%	99.78%	100.00%	ERC	\$304	134,943	\$135,247	267	37
							<u>\$4,565</u>	<u>\$1,924,379</u>	<u>\$1,928,944</u>	<u>4,007</u>	<u>558</u>
Water Service Corp. Allocated State Expenses:											
23		Water Service Corp. Allocated State Expenses:									
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$312	\$29,010	\$29,322	274	38
25	408	Taxes Other than Income	0.96%	99.04%	100.00%	ERC	\$214	\$21,976	\$22,189	187	26
26	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259	\$3,291	28	4
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.99%	99.01%	100.00%	ERC	\$0	\$17	\$17	0	0
29	601/701/603/703	Salaries	0.97%	99.03%	100.00%	ERC	\$747	\$75,932	\$76,679	656	91
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	(\$1)	(\$81)	(\$82)	(1)	(0)
31	620/720	Materials and Supplies	0.96%	99.04%	100.00%	ERC	\$6	\$580	\$586	5	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.96%	99.04%	100.00%	ERC	\$18	\$1,853	\$1,871	16	2
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.96%	99.04%	100.00%	ERC	\$81	\$8,380	\$8,461	71	10
36	642/742	Rental of Equipment	0.96%	99.04%	100.00%	ERC	\$3	\$277	\$279	2	0
37	650/750	Transportation Expense	0.96%	99.04%	100.00%	ERC	\$199	\$20,458	\$20,657	174	24
38	667/767	Reg. Commission Exp. - Other	0.96%	99.04%	100.00%	ERC	\$33	\$3,363	\$3,395	29	4
39	675/775	Miscellaneous Expenses	0.96%	99.04%	100.00%	ERC	\$193	\$19,892	\$20,085	170	24
							<u>\$ 1,836</u>	<u>\$ 184,915</u>	<u>\$186,751</u>	<u>1,611</u>	<u>224</u>
Water Service Corp. Allocated UI Expenses:											
42		Water Service Corp. Allocated UI Expenses:									
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219	-	-
							<u>\$ -</u>	<u>\$ 3,179,219</u>	<u>\$3,179,219</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Preparer: John Hoy

Utilities, Inc. of Florida - Marion County
 Allocation Percentage

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.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Year Ending December 31, 2015	
			Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida - Marion County	Other Companies/ Systems	Total	87.78% Water	12.22% Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$8,972	3,876,423	\$3,885,396	7,876	1,096
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$913	398,018	\$398,931	801	112
4	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	6
6	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$42)	(18,471)	(\$18,513)	(37)	(5)
7	427	Interest Expense	-37.10%	137.10%	100.00%	ERC	\$795	(2,939)	(\$2,144)	698	97
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$10,134	4,431,371	\$4,441,505	8,896	1,238
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$14,109	6,167,401	\$6,181,510	12,385	1,724
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$1,991	869,895	\$871,885	1,747	243
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$1,679	734,582	\$736,260	1,474	205
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	(\$53)	(23,112)	(\$23,165)	(47)	(6)
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$3,040	1,329,947	\$1,332,987	2,668	371
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$54	23,616	\$23,670	47	7
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$13	5,620	\$5,633	11	2
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$5,094	2,227,254	\$2,232,348	4,471	622
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$1,114	489,088	\$490,202	978	136
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$32	14,131	\$14,164	28	4
19	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$3,849	1,682,663	\$1,686,512	3,379	470
20							<u>\$51,740</u>	<u>\$22,225,980</u>	<u>\$22,277,720</u>	<u>45,417</u>	<u>6,323</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$4,313	\$402,317	\$406,630	3,786	527
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$2,651	\$269,614	\$272,264	2,327	324
26	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259	\$3,291	28	4
27	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(38)	(5)
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$3	\$318	\$321	3	0
29	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$6,973	\$702,555	\$709,529	6,121	852
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$46	\$4,705	\$4,751	41	6
31	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$78	\$7,674	\$7,752	69	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	0.96%	99.04%	100.00%	ERC	\$19	\$1,992	\$2,011	17	2
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$233	\$23,854	\$24,087	205	29
36	642/742	Rental of Equipment	0.97%	99.03%	100.00%	ERC	\$8	\$827	\$835	7	1
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$2,663	\$271,622	\$274,285	2,337	325
38	667/767	Reg. Commission Exp. - Other	0.95%	99.05%	100.00%	ERC	\$45	\$4,706	\$4,752	40	6
39	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$1,337	\$136,312	\$137,650	1,174	163
40							<u>\$ 18,359</u>	<u>\$ 1,825,299</u>	<u>\$1,843,658</u>	<u>16,115</u>	<u>2,243</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$12,109,878	\$12,109,878	-	-
45							<u>\$ -</u>	<u>\$ 12,109,878</u>	<u>\$12,109,878</u>	<u>-</u>	<u>-</u>

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(1,309)		(1,309)		
3	302.1 Franchises	1		1		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	1,936		1,936		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	938		938		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	311		311		
13	310.2 Power Generation Equipment			-		
14	311.2 Pumping Equipment	96		96		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	(10)		(10)		
19	310.3 Power Generation Equipment			-		
20	311.3 Pumping Equipment - WTP	7,447		7,447		
21	320.3 Water Treatment Equipment	1,623		1,623		
22	339.3 Other Plant & Misc. Equipment			-		
23	TRANSMISSION & DISTRIBUTION PLANT					
24	303.4 Land & Land Rights			-		
25	304.4 Structures & Improvements			-		
26	311.4 Electric Pumping Equipment - T&D	193		193		
27	330.4 Distr. Reservoirs & Standpipes	(1,523)		(1,523)		
28	331.4 Transm. & Distribution Mains	7,101		7,101		
29	333.4 Services	10,574	1,962	12,536		
30	334.4 Meters & Meter Installations	4,017		4,017		
31	335.4 Hydrants	842		842		
32	336.4 Backflow Prevention Devices	511		511		
33	339.4 Other Plant & Misc. Equipment			-		
34	GENERAL PLANT					
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements - Water			-		
37	304.5 Structures & Improvements - Common	540	(66)	474		
38	340.5 Office Furniture & Equipment	9,236	(1,875)	7,361		
39	341.5 Transportation Equipment	3,439	(90)	3,349		
40	342.5 Stores Equipment			-		
41	343.5 Tools, Shop & Garage Equipment	670	(82)	588		
42	344.5 Laboratory Equipment	213	(26)	187		
43	345.5 Power Operated Equipment	142	(17)	125		
44	346.5 Communication Equipment	117	(14)	102		
45	347.5 Miscellaneous Equipment	19	(2)	16		
46	348.5 Other Tangible Plant	(1,245)		(1,245)		
47						
48	SUB-TOTAL	45,879	(211)	45,668	N/A	N/A
49						
50	LESS: AMORTIZATION OF CIAC	15,614		15,614		
51						
52	NET DEPRECIATION EXPENSE - WATER	61,493	(211)	61,282	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) NU&U Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	-		-		
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					
8	355.2 Power Generation Equipment - Collection Plt					
9	360.2 Collection Sewers - Force	2,466		2,466		
10	361.2 Collection Sewers - Gravity	1,345		1,345		
11	362.2 Special Collecting Structures					
12	363.2 Services to Customers	(1,842)		(1,842)		
13	364.2 Flow Measuring Devices	530		530		
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	(12)		(12)		
19	355.3 Power Generation Equipment - Pumping Plt					
20	370.3 Receiving Wells					
21	371.3 Pumping Equipment	2,152		2,152		
22	389.3 Other Plant & Misc. Equipment					
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights					
25	354.4 Structures & Improvements	495		495		
26	355.4 Power Generation Equipment - Treatment Plt					
27	380.4 Treatment & Disposal Equipment	25,742		25,742		
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	27		27		
49	389.6 Other Plant & Miscellaneous Equipment					
50	GENERAL PLANT					
51	353.7 Land & Land Rights					
52	354.7 Structures & Improvements - Sewer	(248)		(248)		
53	354.7 Structures & Improvements - Common		66	66		
54	390.7 Office Furniture & Equipment		1,025	1,025		
55	391.7 Transportation Equipment		466	466		
56	392.7 Stores Equipment					
57	393.7 Tools, Shop & Garage Equipment		82	82		
58	394.7 Laboratory Equipment		26	26		
59	395.7 Power Operated Equipment		17	17		
60	396.7 Communication Equipment		14	14		
61	397.7 Miscellaneous Equipment		2	2		
62	398.7 Other Tangible Plant	130		130		
63						
64	SUB-TOTAL	<u>30,784</u>	<u>1,699</u>	<u>32,483</u>	N/A	<u>N/A</u>
65						
66	LESS: AMORTIZATION OF CIAC	(77)		(77)		
67						
68	NET DEPRECIATION EXPENSE - SEWER	<u>30,707</u>	<u>1,699</u>	<u>32,406</u>	N/A	<u>N/A</u>

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

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	WATER					
2	Test Year Per Books *	9,372	3,366	3,552	20	16,310
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(9,372)	(3,366)	(3,552)	(20)	(16,310)
6	between water and wastewater					
7						
8	2. Personal Property Tax					
9	Allocation to water and wastewater adjustments to personal			1,182		1,182
10	property taxes per B-3					
11						
12	3. Real Estate Tax					
13	Allocation to water and wastewater and adjustments to real estate			1,496		1,496
14	taxes per B-3					
15						
16	4. General & Other Taxes					
17	Allocation of business tax to water and wastewater				18	18
18						
19	5. Payroll Taxes					
20	Allocation of P/R taxes per books to water & wastewater based on		2,958			2,958
21	labor costs					
22	6. Regulatory Assessment Fees					
23	Calculation of RAFs based on Adjusted and Annualized Test Year	9,379				9,379
24	Revenues per B-3					
31						
32	7. Payroll Taxes					
33	Adjust payroll taxes for salary increase		218			218
34						
35	89. Real Estate & Personal Property					
36	Increase in ad valorem taxes for Pro Forma Plant Additions			203		203
25						
26	Adjusted Test Year TOTI - Water	9,379	3,176	2,881	18	15,454
27						
28	PRO FORMA ADJUSTMENTS					
29	9. Regulatory Assessment Fees					
30	a. Adjust for additional revenues requested	3,100				3,100
37						
38	Total Taxes Other than Income - Water	12,479	3,176	2,881	18	18,554

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

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	WASTEWATER					
2	Test Year Per Books *					
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Allocation to water and wastewater and adjustments to personal			194		194
7	property taxes per B-3, including NU&U adjustment					
8						
9	2. Real Estate Tax					
10	Allocation to water and wastewater and adjustments to real estate			680		680
11	taxes per B-3					
12						
13	3. General & Other Taxes					
14	Allocation of business tax to water and wastewater				2	2
15						
16	4. Regulatory Assessment Fees					
17	Calculation of RAFs based on Adjusted and Annualized Test Year	2,173				2,173
18	Revenues per B-3					
19	5. Payroll Taxes					
20	Allocation of P/R taxes per books to water & wastewater based on		408			408
21	labor costs					
22						
23	6. Payroll Taxes					
24	Adjust payroll taxes for salary increase		26			26
25						
26	7. Real Estate & Personal Property					
27	Increase in ad valorem taxes for Pro Forma Plant Additions			33		33
28						
29	Adjusted Test Year TOTI - Wastewater	2,173	434	907	2	3,516
30						
31	PRO FORMA ADJUSTMENTS					
32	8. Regulatory Assessment Fees					
33	a. Adjust for additional revenues requested	1,712				1,712
34						
35	Total Taxes Other than Income - Wastewater	3,885	434	907	2	5,228

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	\$ (36,824)	\$ 58,164	\$ 21,340	\$ 18,027	\$ 3,313
2							
3	Deferred Income Tax Expense	C-5	9,859	(9,859)	-		
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ (26,965)	\$ 48,305	\$ 21,340	\$ 18,027	\$ 3,313

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

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

Schedule: C-2
 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	\$ (54,527)	\$ 55,390	\$ 863	\$ 47,758	\$ 48,621
2	69	(69)	-	18,027	18,027
3					
4	(54,458)	55,321	863	65,785	66,648
5	(4,217)	22,960	18,743	-	18,743
6					
7	(50,241)	32,361	(17,880)	65,785	47,905
8					
9	Schedule M Adjustments:				
10	(4,890)	4,890	-	-	-
11	22,999	(22,999)	-	-	-
12					
13	18,109	(18,109)	-	-	-
14					
15	(68,350)	50,470	(17,880)	65,785	47,905
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(68,350)	50,470	(17,880)	65,785	47,905
19	(3,759)	2,776	(983)	3,618	2,635
20	Limited by NOL				
21	Credits				
22					
23	(3,759)	2,776	(983)	3,618	2,635
24					
25	(64,591)	47,694	(16,897)	62,167	45,270
26	0.34	0.34	0.34	0.34	0.34
27	(21,961)	16,216	(5,745)	21,137	15,392
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)				
30					
31	(21,961)	16,216	(5,745)	21,137	15,392
32					
33	Summary:				
34	(3,759)	2,776	(983)	3,618	2,635
35	(21,961)	16,216	(5,745)	21,137	15,392
36					
37	\$ (25,720)	\$ 18,992	\$ (6,728)	\$ 24,755	\$ 18,027
38					
39	Supporting Schedules: B-1, C-3, C-4, C-5, C-8				
40	Recap Schedules: C-1				

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

Schedule: C-2
 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	\$ (1,788)	\$ (22,302)	\$ (24,090)	\$ 33,023	\$ 8,933
2	10	(10)	-	3,313	3,313
3					
4	(1,778)	(22,312)	(24,090)	36,336	12,246
5	(774)	4,215	3,441	-	3,441
6					
7	(1,004)	(26,527)	(27,531)	36,336	8,805
8					
9	Schedule M Adjustments:				
10	(898)	898	-	-	-
11	3,202	(3,202)	-	-	-
12					
13	2,304	(2,304)	-	-	-
14					
15	(3,308)	(24,223)	(27,531)	36,336	8,805
16					
17					
18	(3,308)	(24,223)	(27,531)	36,336	8,805
19	(182)	(1,332)	(1,514)	1,998	484
20					
21					
22					
23	(182)	(1,332)	(1,514)	1,998	484
24					
25	(3,126)	(22,891)	(26,017)	34,338	8,321
26	0.34	0.34	0.34	0.34	0.34
27	(1,063)	(7,783)	(8,846)	11,675	2,829
28					
29					
30					
31	(1,063)	(7,783)	(8,846)	11,675	2,829
32					
33	Summary:				
34	(182)	(1,332)	(1,514)	1,998	484
35	(1,063)	(7,783)	(8,846)	11,675	2,829
36					
37	\$ (1,245)	\$ (9,115)	\$ (10,360)	\$ 13,673	\$ 3,313
38					
39					
40					

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

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

Schedule: C-3
 Page 1 of 1
 Preparer: Deborah D. Swain
 Supporting Schedules: D-1, C-8
 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	(2)	775	773	653	120
7						
8	Other Interest Expense - Intercompany	800	20,611	21,411	18,090	3,321
9						
10	AFUDC	(5,790)	5,790	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ (4,992)	\$ 27,176	\$ 22,184	\$ 18,743	\$ 3,441

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)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
24					
25					
26	<u>Balances From Schedule D-1</u>				
27					
28	\$ -	This Schedule is not applicable			
29					
30	-				
31					
32	-				-
33					
34	-				-
35					
36	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedule: C-4
 Page 1 of 1
 Preparer: Deborah D. Swain

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 ⁽¹⁾	\$ (4,892)	\$ (898)
2	Meals & Entertainment per below allocation ⁽²⁾	2	-
3			
4	Total	<u>\$ (4,890)</u>	<u>\$ (898)</u>
5			
6			
7	⁽¹⁾ Allocated to water & wastewater based upon rate base		
8			
9	⁽²⁾ Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	<u>77</u>	
12	@50%	<u>39</u>	
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	2
19	Marion County - Wastewater	76.4	0
20	Orange County - Water	310.5	1
21	Pasco County - Water	2,869.5	12
22	Pasco County - Wastewater	1,245.2	5
23	Pinellas County - Water	430.1	1
24	Seminole County - Water	2,711.5	11
25	Seminole County - Wastewater	1,474.5	6
26	TOTAL UIF	<u>9,666.5</u>	<u>27</u> <u>11</u>

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	\$ 124,129	\$ 47,198	\$ 222,785	\$ 64,811	\$ 333,275
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	60,936	23,170	109,367	31,816	163,607
5									
6	Difference	463,112	36,546	499,658	63,193	24,028	113,418	32,995	169,668
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	36,546	405,097	22,999	13,012	120,253	18,024	113,632
21									
22	State Tax Rate	0.055	0.055	0.055					
23	State Deferred Taxes (Line 24 x Line 26)	20,270	2,010	22,280					
24									
25	State Deferred Tax	20,270	2,010	22,280					
26									
27	Timing Differences For Federal Taxes								
28	(Line 24- 29)	348,281	34,536	382,817					
29	Federal Tax Rate	0.34	0.34	0.34					
30									
31	Federal Deferred Taxes (Line 32 x Line 33)	118,416	11,742	130,158					
32									
33	Add: State Deferred Taxes (Line 29)	20,270	2,010	22,280					
34									
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	8,654	4,896	45,251	6,783	42,760

Supporting Schedules: None

Recap Schedules: C-2

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

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain

Historic [X] Projected []

Interim [X] Final [X]

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 Sewer	Pasco Sewer	Seminole Sewer
1	Timing Differences:						
2							
3	Tax Depreciation and Amortization	\$ 981,469		\$ 981,469	\$ 65,915	\$ 103,818	\$ 19,538
4	Book Depreciation and Amortization	518,357	(36,546)	481,811	32,358	50,965	9,592
5							
6	Difference	463,112	36,546	499,658	33,557	52,853	9,946
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	36,546	405,097	3,202	52,183	61,792
21							
22	State Tax Rate	0.055	0.055	0.055			
23	State Deferred Taxes (Line 18 x Line 20)	20,270	2,010	22,280			
24							
25	State Deferred Tax	20,270	2,010	22,280			
26							
27	Timing Differences For Federal Taxes (Line 24 - 29)	348,281	34,536	382,817			
28							
29	Federal Tax Rate	0.34	0.34	0.34			
30							
31	Federal Deferred Taxes (Line 26 x Line 27)	118,416	11,742	130,158			
32							
33	Add: State Deferred Taxes (Line 23)	20,270	2,010	22,280			
34							
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,438	1,205	19,636	23,252

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

Accumulated Deferred Income Taxes - State

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
Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee						
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
7	2011					(20,183)	2011					(301)
8	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526)
9	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			(814)
10	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
11	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
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
16	2011					(5,228)	2011					4,218
17	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
18	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
19	2014	(4,902)	-			(4,902)	2014	(17,946)	4			(17,942)
20	2015	(4,902)	25			(4,877)	2015	(17,942)	(17,449)		1	(35,390)
Account No. 4435 - Deferred State Tax - Bad Debt						Account No. 4417 (190.2) - Deferred Income Tax - State						
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
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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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						(117,903)	2011					(1,750)
8		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	Year						Year					
10	2011					(117,903)	2011					(1,750)
11	2012	(117,903)	(22,004)			(139,907)	2012	(1,750)	(1,312)			(3,062)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,681)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)	0			(4,743)
14	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						
16						(23,318)	2011					(868,818)
17		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
18	Year						Year					
19	2011					(23,318)	2011					(868,818)
20	2012	(23,318)	(1,537)			(24,855)	2012	(868,818)	(66,336)			(935,154)
21	2013	(24,855)	2,844			(22,011)	2013	(935,154)	(308,902)			(1,244,056)
22	2014	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883)
23	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						
25						6,530	2011					-
26		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
27	Year						Year					
28	2011					6,530	2011					-
29	2012	6,530	(3,894)			2,636	2012	-				-
30	2013	2,636	689			3,325	2013		153,493			153,493
31	2014	3,325	-			3,325	2014	153,493	0			153,493
32	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						
34							2011					-
35		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
36	Year						Year					
37	2011					-	2011					-
38	2012	-				-	2012	-				-
39	2013	-	(954)			(954)	2013	-				-
40	2014	(954)	-			(954)	2014	-				-
41	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	-	-	-	-	-	-	-	-

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

Schedule: C-10
Page 1 of 1
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 - Marion 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.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
Line No.	Class of Capital				
1	Long Term Debt	319,566	41.13%	6.70%	2.76%
2	Short Term Debt	30,349	3.91%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	339,845	43.74%	10.40%	4.55%
5	Customer Deposits	3,411	0.44%	2.00%	0.01%
6	Tax Credits - Zero Cost	5,208	0.67%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	78,655	10.12%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>777,034</u>	<u>100.00%</u>		<u>7.41%</u>
12					

Notes:

14 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS

15

16 2.

17 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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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)	(3)	(4)	(5)	(6)	(7) Reconciliation Adjustments		(8)	(9)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Pro Forma Adjustments ⁽¹⁾	Adjusted Thirteen Month Average	Pro Rata Amount	Pro Rata Percentage	Reconciled to Requested Rate Base	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,680,434)	46.33%	319,566	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,069,651)	4.40%	30,349	
3	Preferred Stock	-	-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,432,923		191,432,923	(191,093,078)	49.27%	339,845	
5	Customer Deposits	3,509	3,492	3,411		3,411	-	n/a	3,411	
6	Tax Credits - Zero Cost	4,000	5,132	5,208		5,208	-	n/a	5,208	
7	Tax Credits - Weighted Cost						-	0.00%	-	
8	Accumulated Deferred Income Taxes	58,757	86,743	78,317	338	78,655	338	n/a	78,655	
9	Other (Explain)						-	0.00%	-	
11	Total	<u>369,810,266</u>	<u>399,030,367</u>	<u>388,619,859</u>	<u>338</u>	<u>388,620,197</u>	<u>(387,842,825)</u>	<u>100.00%</u>	<u>777,034</u>	

Notes:

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

15 ⁽¹⁾ 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
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>1,199,777</u>	<u>1,340,701</u>	<u>1,210,459</u>

**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
Total	<u>9,104.9</u>	<u>9,666.5</u>	<u>100.0%</u>	<u>81,679</u>	<u>79,323</u>	<u>80,501</u>

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

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 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)
Line	Description, Coupon	Issue	Call Provision,	Principal Amount	Principal Amount	Discount or Premium	Discount or Premium	Issuing Expense	Net Proceeds	Rate (Contract Rate	Dollar Dividend on	Effective Cost
No.	Rate, Years of Life	Date	Special Restriction	Sold (Face Value)	Outstanding	on Principal Amount	Associated with Column	Associated with	(5)-(9)+(7)	on Face Value)	Face Value (11)x(5)	Rate (12)/(10)
						Sold	(5)	Column (4)				
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 - Marion County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim Final
 Historical 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.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/15	(5) Effective Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2					
3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term debt is actual for 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

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

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 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)
				Thirteen Month Average	Amount	Unamortized Discount	Unamortized Issuing	Annual Amortization of	Annual Amortization of	Interest Cost	Total	Effective
Line	Description, Coupon	Issue Date -	Principal Amount	Principal Amount	Outstanding	or Premium Associated	Expense Associated	Discount or Premium	Issuing Expense on	(Coupon Rate	Interest Cost	Cost Rate
No.	Rate, Years of Life	Maturity Date	Sold (Face Value)	Outstanding 12/31/15	within One Year	with Column (4)	with Column (4)	on Principal Outstanding	Principal Outstanding	x Column (4)	(8)+(9)+(10)	(11)/((4)-(6)-(7))
1	6.58% note, due in	06/01/2007-	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments	05/31/35										
3	beginning in 2017 through 2035											
4												
5	Total		180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
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 - Marion County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 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)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Outstanding 12/31/15	Thirteen Month Average Principal Amount Outstanding within One Year	Amount Outstanding 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	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (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 - Marion 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				3,509
2	Jan-15	3,509		87	3,421
3	Feb-15	3,421	29		3,450
4	Mar-15	3,450		20	3,430
5	Apr-15	3,430		68	3,363
6	May-15	3,363		2	3,361
7	Jun-15	3,361		12	3,349
8	Jul-15	3,349	12		3,361
9	Aug-15	3,361		39	3,321
10	Sep-15	3,321	95		3,416
11	Oct-15	3,416		4	3,413
12	Nov-15	3,413	39		3,452
13	Dec-15	3,452	40		3,492
14					
15					
				Thirteen Month Average	\$ 3,411

Recap Schedules: A-19, D-2

Rate Schedules

Rate Schedule

Florida Public Service Commission

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

Schedule E-1
 Page 1 of 2
 Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 8.18.2016	Proposed Rates
1	Residential				
2	5/8" Residential	\$3.66	\$3.70	\$4.80	\$6.40
3	1" Residential	\$9.15	\$9.26	\$12.00	\$16.01
4	1.5" Residential	\$18.30	\$18.52	\$24.00	\$32.02
5	2" Residential	\$29.27	\$29.62	\$38.40	\$51.23
6	3" Residential	\$58.55	\$59.24	\$76.80	\$102.47
7	4" Residential	\$91.49	\$92.57	\$120.00	\$160.10
8	6" Residential	\$182.97	\$185.13	\$240.00	\$320.21
9					
10	Gallonage Charge (per 1,000 gals)	\$2.21	\$2.24	\$2.91	\$3.88
11					
12	General Service				
13	5/8" General Service	\$3.66	\$3.70	\$4.80	\$6.40
14	1" General Service	\$9.15	\$9.26	\$12.00	\$16.01
15	1.5" General Service	\$18.30	\$18.52	\$24.00	\$32.02
16	2" General Service	\$29.27	\$29.62	\$38.40	\$51.23
17	3" General Service	\$58.55	\$59.24	\$76.80	\$102.47
18	4" General Service	\$91.49	\$92.57	\$120.00	\$160.10
19	6" General Service	\$182.97	\$185.13	\$240.00	\$320.21
20					
21	Gallonage Charge	\$2.21	\$2.24	\$2.91	\$3.88

Rate Schedule

Florida Public Service Commission

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

Schedule E-1
 Page 2 of 2
 Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Current Rates Effective 6.24.2016	Proposed Rates
1	Residential				
2	All Meter Sizes	\$25.78	\$26.12	\$26.37	\$47.27
3					
4	Gallonage Charge (Max 10,000 gallons)	\$2.75	\$2.79	\$2.82	\$5.05
5					
6	General Service				
7	5/8" General Service	\$25.78	\$26.12	\$26.37	\$47.27
8	1" General Service	\$64.46	\$65.32	\$65.95	\$118.21
9	1.5" General Service	\$128.92	\$130.63	\$131.88	\$236.39
10	2" General Service	\$206.27	\$209.01	\$211.02	\$378.24
11	3" General Service	\$412.53	\$418.02	\$422.03	\$756.46
12	4" General Service	\$644.60	\$653.17	\$659.44	\$1,182.00
13	6" General Service	\$1,289.19	\$1,306.34	\$1,318.88	\$2,364.00
14					
15	Gallonage Charge per 1,000 gallons	\$3.30	\$3.34	\$3.37	\$6.04

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Marion County

Docket No.: 160101-W5

Test Year Ended: December 31, 2015

Interim Final

Water or Sewer

Schedule E-2

Page 1 of 2

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. 11.17.2014	(3) Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	(4) Test Year Rates Eff. 11.17.2014	(5) Test Year Revenues for Rates Eff. 11.17.2014	(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 Test Year	(11) Total Billable Gallons (in 000's) for Test Year	(12) Total Test Year Revenue	(13) Current Rates Eff. 8.18.16	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	1,007		\$3.66	\$3,686	201		\$3.70	\$744	1,208		\$4,429	\$4.80	\$5,798	\$6.40	\$7,731
3	1" Residential	3,887		\$9.15	\$35,566	778		\$9.26	\$7,204	4,665		\$42,770	\$12.00	\$55,980	\$16.01	\$74,687
4	Total Residential Base Charge	4,894			\$39,252	979			\$7,948	5,873		\$47,200		\$61,778		\$82,418
5																
6	Gallonge Charge															
7	per 1,000 Gallons		34,413	\$2.21	\$76,053		6,883	\$2.24	\$15,418		41,296	\$91,471	\$2.91	\$120,171	\$3.88	160228.48
8																
9	Residential Total Gallons		34,413		\$76,053		6,883		\$15,418		41,296	\$91,471		\$120,171		\$160,228
10																
11	Total Residential Service	4,894	34,413		\$115,304	979	6,883		\$23,366	5,873	41,296	\$138,670		\$181,950		\$242,646
12	Average Residential Bill				\$23.56				\$23.87			\$23.61		\$20.98		\$41.32
13																
14	General Service - Base Charge															
15	5/8" General Service	190		\$3.66	\$695	38		\$3.70	\$141	228		\$836	\$4.80	\$1,094	\$6.40	\$1,459
16	1" General Service	65		\$9.15	\$595	13		\$9.26	\$120	78		\$715	\$12.00	\$936	\$16.01	\$1,249
17	1.5" General Service	20		\$18.30	\$366	4		\$18.52	\$74	24		\$440	\$24.00	\$576	\$32.02	\$768
18	2" General Service			\$29.27	\$0			\$29.62	\$0	0		\$0	\$38.40	\$0	\$51.23	\$0
19	3" General Service			\$58.55	\$0			\$59.24	\$0	0		\$0	\$76.80	\$0	\$102.47	\$0
20	4" General Service	11		\$91.49	\$1,006	2		\$92.57	\$185	13		\$1,192	\$120.00	\$1,560	\$160.10	\$2,081
21	6" General Service			\$182.97	\$0			\$185.13	\$0	0		\$0	\$240.00	\$0	\$320.21	\$0
22	Total General Service Base Charge	286			\$2,663	57			\$520	343		\$3,183		\$4,166		\$5,558
23																
24	Gallonge Charge															
25	per 1,000 Gallons		5,729	\$2.21	\$12,661		1,146	\$2.24	\$2,567		6,875	\$15,228	\$2.91	\$20,006	\$3.88	26675
26	General Service Total Gallons		5,729		\$12,661		1,146		\$2,567		6,875	\$15,228		\$20,006		\$26,675
27																
28	Total General Service	286	5,729		\$15,324	57	1,146		\$3,087	343	6,875	\$18,411		\$24,173		\$32,233
29	Average General Service Bill				\$53.58				\$54.16			\$53.68		\$70.47		\$93.97
30																
31																
32	Adjustment to allocate NSF Fees based on ERCs												(11)	(11)		(11)
33	Total Miscellaneous Service Charge Revenues (Adjusted)				1,921				385			2,306		2,306		\$2,306
34																
35	Total Above Calculations				132,549				26,838			159,376		208,417		277,174
36																
37	Total Per Books				\$132,662				\$26,532			\$159,194		(697)		
38	Adjustment to remove Accrued Revenues per B4													(11)		
39	Adjustment to allocate NSF Fees based on ERCs															
40	Total Adjusted Books				\$132,662				\$26,532			\$158,486			Total Requested Revenues	\$277,302
41																
42	Difference				(\$113)				\$306			\$890			Difference	(\$128)
43																
44	Percentage Difference				-0.09%				1.15%			0.56%			Percentage Difference	-0.05%

Revenue Schedule at Test Year Rates - Proof of Revenue

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

Schedule E-2
 Page 2 of 2
 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.

(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 Eff. 11.17.2014	Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	Test Year Rates Eff. 11.17.2014	Test Year Revenues for Rates Eff. 11.17.2014	Total Bills for Rates Eff. 10.27.15	Total Billable Gallons (in 000's) for Rates Eff. 10.27.15	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 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge															
2	ALL Meter Sizes	827		\$25.78	\$21,320	165		\$26.12	\$4,310	992		\$25,630	\$26.37	\$26,159	\$47.27	\$46,892
3	Total	827			\$21,320	165			\$4,310	992		\$25,630		\$26,159		\$46,892
4																
5	Gallonge Charge (per 1,000 Gallons)															
6	ALL Meter Sizes (Max. 10,000 gallons)		1,502	\$2.75	\$4,131		300	\$2.79	\$837		1,802	\$4,968	\$2.82	\$5,082	\$5.05	\$9,100
7	Total		1,502		\$4,131		300		\$837		1,802	\$4,968		\$5,082		\$9,100
8																
9	Total Residential Service	827	1,502		\$25,451	165	300		\$5,147	992	1,802	\$30,597		\$31,241		\$55,992
10																
11	Average Residential Bill				\$30.77				\$31.19			\$30.84		\$31.49		\$56.44
12																
13	General Service - Base Charge															
14	5/8" General Service	10		\$25.78	\$258	2		\$26.12	\$52	12		\$310	\$26.37	\$316	\$47.27	\$567
15	1" General Service			\$64.46	\$0			\$65.32	\$0	0		\$0	\$65.95	\$0	\$118.21	\$0
16	1.5" General Service			\$128.92	\$0			\$130.63	\$0	0		\$0	\$131.88	\$0	\$236.39	\$0
17	2" General Service	10		\$206.27	\$2,063	2		\$209.01	\$418	12		\$2,481	\$211.02	\$2,532	\$378.24	\$4,539
18	3" General Service			\$412.53	\$0			\$418.02	\$0	0		\$0	\$422.03	\$0	\$756.46	\$0
19	4" General Service			\$644.60	\$0			\$653.17	\$0	0		\$0	\$659.44	\$0	\$1,182.00	\$0
20	6" General Service			\$1,289.19	\$0			\$1,306.34	\$0	0		\$0	\$1,318.88	\$0	\$2,364.00	\$0
21	Total General Service Base Charge	20			\$2,321	4			\$470	24		\$2,791		\$2,849		\$5,106
22																
23	Gallonge Charge															
24	per 1,000 Gallons		3,436	\$3.30	\$11,339		687	\$3.34	\$2,295		4,123	\$13,633	\$3.37	\$13,895	\$6.04	\$24,903
25																
26	General Service Total Gallons		3,436		\$11,339		687		\$2,295		4,123	\$13,633		\$13,895		\$24,903
27																
28	Total General Service	20	3,436		\$13,659	4	687		\$2,765	24	4,123	\$16,424		\$16,743		\$30,009
29																
30	Average General Service Bill				\$682.97				\$691.21			\$684.34		\$697.63		\$1,250.38
31																
32	Adjustment to allocate NSF Fees based on ERCs				\$236				\$48			\$11		\$11		\$11
33	Total Miscellaneous Service Charge Revenues				\$236				\$48			\$284		\$284		\$284
34																
35	Total Above Calculations				\$39,346				\$7,960			\$47,316		\$48,279		\$86,296
36																
37	Total per Books				\$39,322				\$7,864			\$47,186		(4)		
38	Adjustment to remove Accrued Revenues per B4											11				
39	Adjustment to allocate NSF Fees based on ERCs															
40	Total - Adjusted Books				\$39,322				\$7,864			\$47,193			Total Required Revenues	\$86,327
41																
42	Difference				\$24				\$96			\$124			Difference	(\$31)
43																
44	Percentage Difference				0.06%				1.22%			0.26%			Percentage Difference	-0.04%

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other Irrigation	(7) Total
1	Jan-15	488	-	27	-	-	515
2	Feb-15	491	-	27	-	-	518
3	Mar-15	488	-	27	-	-	515
4	Apr-15	489	-	29	-	-	518
5	May-15	486	-	29	-	-	515
6	Jun-15	499	-	29	-	-	528
7	Jul-15	488	-	29	-	-	517
8	Aug-15	483	-	29	-	-	512
9	Sep-15	492	-	29	-	-	521
10	Oct-15	491	-	29	-	-	520
11	Nov-15	487	-	31	-	-	518
12	Dec-15	491	-	28	-	-	519
13							
14	Total	5,873	-	343	-	-	6,216

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-15	82	-	2	-	-	84
2	Feb-15	82	-	2	-	-	84
3	Mar-15	82	-	2	-	-	84
4	Apr-15	84	-	2	-	-	86
5	May-15	87	-	2	-	-	89
6	Jun-15	83	-	2	-	-	85
7	Jul-15	80	-	2	-	-	82
8	Aug-15	82	-	2	-	-	84
9	Sep-15	84	-	2	-	-	86
10	Oct-15	81	-	2	-	-	83
11	Nov-15	81	-	2	-	-	83
12	Dec-15	84	-	2	-	-	86
13							
14	Total	992	-	24	-	-	1,016

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

Florida Public Service Commission

Schedule E-4
 Page 1 of 2

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, 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	\$ 42.00	\$ 36.71	\$ 45.03
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 of 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				

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

Florida Public Service Commission

Schedule E-4
 Page 2 of 2

Preparer: Jared Deason

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: December 31, 2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [x] 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 Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	1,817	399	-	90	2,306
2					
3					
4					
5	Other Charges as follows:				
6	NSF Check Charge				90
7	Tampering Charge				
8	Total				<u>90</u>

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	284	-	-	-	284
2					
3					
4			Total Miscellaneous Service Charge		<u>\$ 284</u>
5	Other Charges as follows:				
6	Miscellaneous			-	
7	NSF Check Charge			-	
8	Shut-Off Charge			-	
9	Total			<u>-</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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.

Line No.	(1) Size	(2) Make	(3) Model	(4) Location	(5) Quantity
1	4.25	Mueller	107	7770 NW 56 Place	1
2	4.50	American Darling	MK73	5850 NW 75 th Avenue	1
3	4.25	Mueller	107	5580 NW 75 th Avenue	1
4	4.25	Mueller	107	5300 NW 75 th Avenue	1
5	4.25	Mueller	107	4950 NW 75 th Avenue	1
6	4.25	Mueller	107	4680 NW 75 th Avenue	1
7	4.25	Mueller	107	4410 NW 76 th Court	1
8	4.25	Mueller	107	Corner of NW 42nd Lane & NW 78th Avenue	1
9	4.25	Mueller	107	4606 NW 78 th Avenue	1
10	4.25	Mueller	107	7671 NW 46 th Place	1
11	4.50	Kennedy	K11	5147 NW 76 th Court	1
12	4.50	Kennedy	K11	Island of NW 76 th Court	1
13	4.25	Mueller	107	7734 NW 49 th Street	1
14	5.25	Clow	37D2Z	8155 NW 49 th Street	1
15	4.25	Mueller	107	Left of Golden Hills Clubhouse, NW 49th Street	1
16	4.50	Kennedy	K81A	5200 NW 82 nd Court	1
17	5.25	Mueller	107	8101 NW 46 th Street	1
18	4.50	Mueller	107	4700 NW 82 nd Court	1
19	4.50	Mueller	107	4550 NW 82 nd Court	1
20	4.50	Mueller	107	8131 NW 80 th Terrace	1
21	4.50	Kennedy	K11	Across from 4400 NW 80 th Avenue	1
22	4.25	Mueller	107	4727 NW 80 th Avenue	1
23	4.50	Mueller	107	7345 NW 44 th Lane	1
24	4.50	Mueller	107	4490 NW 74 th Terrace	1
25	4.25	Mueller	107	Island on NW 80 th Avenue	1
26	4.25	Mueller	107	5385 NW 80 th Avenue	1
27	5.25	Clow	37D2Z	5891 NW 80 th Avenue	1
28	4.25	Mueller	107	5599 NW 80 th Avenue	1
29	4.25	Mueller	107	5480 NW 78 th Court	1
30					
31					
				Total	29

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

Schedule E-7
Page 1 of 1

Preparer: Jared Deason

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	This utility does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

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

Schedule E-8
 Page 1 of 1

Preparer: Jared Deason

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		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] 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 2	This utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Service Availability Charges

Florida Public Service Commission

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

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	This utility is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
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)		

Guaranteed Revenues Received

Florida Public Service Commission

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

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					

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

Schedule E-12

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water or Sewer

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.				

Projected Test Year Revenue Calculation

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

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.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class: 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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
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)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	4.188	4.156	0.000	3.357	0.005	0.795	19.1%
Feb-15	3.956	3.924	0.000	3.488	0.013	0.423	10.8%
Mar-15	4.701	4.669	0.000	3.251	0.040	1.378	29.5%
Apr-15	5.036	5.004	0.000	3.631	0.077	1.296	25.9%
May-15	6.007	5.975	0.000	4.702	0.163	1.109	18.6%
Jun-15	5.504	5.472	0.000	5.447	0.073	-0.048	-0.9%
Jul-15	4.611	4.579	0.000	4.819	0.033	-0.273	-6.0%
Aug-15	4.100	4.068	0.000	4.549	0.171	-0.651	-16.0%
Sep-15	3.767	3.735	0.000	3.323	0.009	0.403	10.8%
Oct-15	4.744	4.712	0.000	3.198	0.007	1.507	32.0%
Nov-15	4.646	4.614	0.000	4.152	0.096	0.365	7.9%
Dec-15	4.441	4.409	0.000	4.369	0.063	-0.023	-0.5%
Total	55.701	55.316	0.000	48.285	0.750	6.281	11.4%

(Above data in millions of gallons)

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

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

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

The total gallons sold for 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.

Engineering
Schedules

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion - Golden Hills/Crownwood 252-(136/90)
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)
	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	0.584				0.584	0.000
Feb-15	0.691				0.691	0.000
Mar-15	0.543				0.543	0.000
Apr-15	0.467				0.467	0.000
May-15	0.446				0.446	0.000
Jun-15	0.432				0.432	0.000
Jul-15	0.453				0.453	0.000
Aug-15	0.467				0.467	0.000
Sep-15	0.469				0.469	0.000
Oct-15	0.446				0.446	0.000
Nov-15	0.468				0.468	0.000
Dec-15	0.534				0.534	0.000
Total	6.000	0.000			6.000	0.000

(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity Max Design Day per Sanitary Survey The hydraulic rated capacity. If different from that shown (Max Day Per CUP) on the DEP operating or construction permit, provide an explanation.		636,000
		442,000
2 Maximum Day 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.	8/5/2016	267,000
3 Five Day Max. Year 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) 5/23/2015	232,000
	(2) 5/9/2015	233,000
	(3) 5/21/2015	236,000
	(4) 5/7/2015	238,000
	(5) 5/13/2015	266,000
	AVERAGE	241,000
4 Average Daily Flow	Max Month	192,739
	Annual	151,550
5 Required Fire Flow	500 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.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Three Month Average Daily Flow (TMADF))		<u>40,000</u>
<p>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p>		
2. Average Daily Flow Max Month (a)	<u>Feb-15</u>	<u>24,679</u>
Highest TMADF	<u>Mar-15</u>	<u>20,344</u>
<p>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.</p>		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
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	740 gpm
Firm Reliable well pumping capacity (largest well out), gpm	290 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.	10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons
Total usable storage, gal.	0 gallons
Maximum day demand,	267,000 gpd
Peak hour demand = 2x max day/1440	371 gpm
Fire flow requirement	500 gpm
Unaccounted for water	11.35% of water pumped
Acceptable unaccounted for	10.00%
Excess unaccounted for	1.43 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	371 gpm
B =	Property needed to serve five years after TY	16 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	1 gpm
E =	Firm Reliable Capacity	290 gpm

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion - Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line No.		
1	(A) Used and useful flow (000):	
2	3MADF - year 2015	<u>20,344</u>
3	(B) Property needed for post test year period (see F-8)	<u>1,148</u>
4	(C) Permitted capacity (3MADF)	<u>40,000</u>
5	(D) Used and useful percentage	<u>53.73%</u>
	Use:	<u>100.00%</u>
6	(E) Non-used and useful percentage	<u>46.27%</u>
	Use:	<u>0.00%</u>

Used & useful was set at 68.65% in Docket No. 020071-WS and has been held at that level in every case since. In doing so, the Commission has recognized that although the number of customers has been virtually unchanged since 2006, flows remained almost the same or decreased and the Utility should not be penalized for reduced flows due to conservation or loss of customers by assigning a reduced level of used and useful. The Commission has also recognized that none of the UIF systems are overbuilt and are all substantially built out. And in the last case, Docket No. 120209-WS, Order No. PSC-14-0025-PAA-WS, the Commission found all systems to be 100% used and useful. It should continue to do so.

The above used and useful factor is applicable to all treatment and disposal plant accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
1	6		0	0.000	0	
2	8		2,798	0.530	2,120	
3	10		0	0.000	0	
4	Total		2,798	0.530	2,120	773,689
5	Estimated Inflow @ 10% of flows (1.10)					614,464
6	Allowable I&I					1,388,154

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 6,000,000

		Estimated returned *	
8	Gallons Billed (not capped) to:		
	SFR Residential WW cust.	2,021,700	80%
9	All Other	4,122,943	90%
10	Estimated flows returned	6,144,643	

11	Estimated I&I (treated less returned) [1.7-1.10]	671,991
12	Actual less allowable [1.11-1.6]	-716,162
13	Excess, if any [1.11-1.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

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

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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 & Wastewater Collection Systems

Used & useful was last set for this system in Docket No. 120209-WS. The water distribution and wastewater collection systems were found to be 100% used & useful. Circumstances have not significantly changed. The systems should remain at 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Water Pumping, Treatment & Storage

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

where:

EG =	Equivalent annual growth in ERCs	4.85 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.65 gpm/ERC *
PN =	Property needed expressed in U units	16 gpm

* Based on the 2015 Peak Hour Demand (Sch. F-5) divided by 2015 ERCs (Sch F-9).

Wastewater Treatment & Disposal

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

where:

EG =	Equivalent annual growth in ERCs	2.92 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations. *	79 gpd/ERC
PN =	Property needed expressed in U units	1148 gpd

* Based on the 2015 TMADF (Sch. F-6) divided 2015 ERCs (Sch F-10).

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
 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	463	468	466	45,390,440	97,509	54,058,120	554	
2	2012	468	479	474	44,637,300	94,271	51,953,920	551	-0.59%
3	2013	479	488	484	45,773,178	94,670	51,365,798	543	-1.55%
4	2014	488	489	489	39,066,907	79,973	44,946,767	562	3.58%
5	2015	489	491	490	41,295,180	84,276	48,285,060	573	1.94%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.85%</u>	

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

	X	Y
Constant:	542.2056366	1 554
X Coefficient:	4.800899014	2 551
R^2:	0.436427699	3 543
		4 562
		5 573
		10 590
		17
Five year growth Annual average		3

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)
 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
		Beginning	Ending	Average					
1	2011	81	81	81	2,191,760	27,059	7,028,424	260	
2	2012	81	79	80	2,514,260	31,428	10,398,252	331	27.38%
3	2013	79	85	82	2,336,130	28,489	8,062,122	283	-14.47%
4	2014	85	86	86	2,280,150	26,668	7,759,429	291	2.82%
5	2015	86	84	85	2,021,700	23,785	6,144,643	258	-11.21%
									<u>1.13%</u>
								Average Growth Through 5-Year Period (Col. 8)	

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

	X	Y
Constant:	297.38945	1 260
X Coefficient:	-4.2702139	2 331
R^2:	0.0522517	3 283
		4 291
		5 258
		10 255
Five year growth		(4)
Annual average		(1)

Interim Rate
Schedules

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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)		(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
			Utility Adjustments	Ref.		
1	Utility Plant in Service	1,208,257		(A)	1,208,257	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	17,211	-	(A)	17,211	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	24,955	(24,955)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(537,137)	8,087	(D)	(529,050)	A-9, A-3 Int.
10						
11	Less: CIAC	(184,713)	-	(E)	(184,713)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	120,763	-	(E)	120,763	A-14, A-3 Int.
14						
15	Acquisition Adjustments	5,529	(5,529)	(F)	-	-
16						
17	Accum. Amort. of Acq. Adjustments	(2,178)	2,178	(F)	-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	15,778	(G)	15,778	A-17, A-3 Int.
22						
23	Total Rate Base	652,687	(4,441)		648,246	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2 (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	210,434		(A)	210,434	A-6, A-3 Int.
2						
3	Utility Land & Land Rights	10,725	-	(A)	10,725	A-6, A-3 Int.
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(B)	-	A-7 Int.
6						
7	Construction Work in Progress	7	(7)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(100,023)	1,126	(D)	(98,897)	A-10, A-3 Int.
10						
11	Less: CIAC	(7,200)	-	(E)	(7,200)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	1,858	-	(E)	1,858	A-14, A-3 Int.
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	-	2,196	(G)	2,196	A-17, A-3 Int.
22						
23	Total Rate Base	<u>115,801</u>	<u>3,316</u>		<u>119,116</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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		
2			
3 (B)	Non-Used & Useful Plant		
4			
5 (C)	Construction Work in Progress		
6	1. To remove from rate base average adjusted construction work in process balance	(24,955)	(7)
7			
8	Total Construction Work in Progress Adjustments	(24,955)	(7)
9			
10 (D)	Accumulated Depreciation		
11	1. <u>Test Year Adjustments</u>		
12	(a) To restate Project Phoenix accumulated depreciation	(8,087)	(1,126)
13			
14	Total Adjustments to Test Year Accumulated Depreciation	(8,087)	(1,126)
15			
16 (E)	Contributions in Aid of Construction / Amortization		
17			
18 (F)	Acquisition Adjustments / Accumulated Amortization		
19	To remove acquisition Adjustments from Rate Base		
20	Acquisition Adjustments	(5,529)	
21			
22	Accum. Amort. of Acq. Adjustments	2,178	
23			
24 (G)	Working Capital Adjustment Per Schedule A-17	15,778	2,196

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	159,194	1,885	161,079	94,928	(A) 256,007	B-4, B-3 Int.
2							
3	Operation & Maintenance	135,850	(16,713)	119,137		(B) 119,137	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	61,493	(2,862)	58,631		(C) 58,631	B-13, B-3 Int.
6							
7	Amortization	-	-	-		(D) -	
8							
9	Taxes Other Than Income	16,310	(3,407)	12,903	4,272	(E) 17,175	B-15, B-3 Int.
10							
11	Provision for Income Taxes	69	(69)		16,022	(F) 16,022	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	213,721	(23,051)	190,670	20,294	210,964	
14							
15	NET OPERATING INCOME	(54,527)	24,935	(29,592)	74,634	45,043	
16							
17							
18	RATE BASE	652,687	(4,441)	648,246		648,246	
19							
20							
21	RATE OF RETURN	--	%	--	%	6.95	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 (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	47,187	639	47,826	35,884	(A) 83,710	B-4, B-3 Int.
2							
3	Operation & Maintenance	18,258	16,871	35,128	-	(B) 35,128	B-6, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	30,707	1,603	32,310		(C) 32,310	B-14, B-3 Int.
6							
7	Amortization	-	-	-	-	(D) -	
8							
9	Taxes Other Than Income	-	3,436	3,436	1,615	(E) 5,051	B-15, B-3 Int.
10							
11	Provision for Income Taxes	10	(10)		2,944	(F) 2,944	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	48,975	21,899	70,874	4,559	75,433	
14							
15	NET OPERATING INCOME	(1,788)	(21,260)	(23,048)	31,325	8,277	
16							
17							
18	RATE BASE	115,801	3,316	119,116		119,116	
19							
20							
21	RATE OF RETURN	--	%	--	%	6.95	%

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	Test Year Revenues		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	159,194	47,187
5	(a) To remove Accrued Revenues per B4	(697)	(4)
6	(b) To allocate NSF Fees based on ERCs	(11)	11
7	Adjustment to Test Year Revenues	(708)	7
8	Test Year Adjusted Revenues prior to Annualizing Revenues	158,486	47,194
9			
10	(2) Annualized Revenue		
11	To calculate test year revenues based on most current rates during the test year		
12	Annualized water/sewer revenues per Schedule E-2 Interim	161,079	47,826
13	Test Year Adjusted Revenues net of Accrual per above	158,486	47,194
14	Adjustment required to annualize revenues	2,593	632
15			
16	Pro-Forma Adjustments		
17	(3) Revenue Increase		
18	Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim.	94,928	35,884
19			
20	Total Adjustments to Revenues	96,813	36,523
21			
22	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
23	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
24	Column (3) for detail accounts and amounts	(12,024)	12,024
25	Total Allocation to Wastewater	(12,024)	12,024
26			
27	(6) 618/718 Chemicals		
28	To allocate chemical expense based on usage	(4,847)	4,847
29	To adjust expense for invoices not booked	620	-
29	To adjust prior year accrual	(463)	-
30	Total Chemical Adjustments	(4,690)	4,847
31			
32	Total Adjustments to O&M Expenses	(16,713)	16,871
33			
34	(C) Adjustments to Depreciation Expense:		
35	(1) To allocate common general depreciation expense from water to wastewater		
36	304.5 Structures & Improvements - Common	(66)	66
37	340.5 Office Furniture & Equipment	(1,129)	1,129
38	341.5 Transportation Equipment	(420)	420
39	343.5 Tools, Shop & Garage Equipment	(82)	82
40	344.5 Laboratory Equipment	(26)	26
41	345.5 Power Operated Equipment	(17)	17
42	346.5 Communication Equipment	(14)	14
43	347.5 Miscellaneous Equipment	(2)	2
44	Total Adjustments to Allocate Common Plant Depreciation Expenses	(1,757)	1,757
45			
46	(2) To restate Project Pheonix depreciation expense	(1,105)	(154)
47			
48	Total Adjustments to Depreciation Expenses	(2,862)	1,603
49			
50	(D) Amortization		
51			
52	(E) Taxes Other Than Income (TOTI)		
53	Test Year Adjustments		
54	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(16,310)	
55	between water and wastewater and make corrections as necessary		
56			
57	(2) Personal Property Tax		
58	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Boc	1,182	194
59	Total Personal Property Tax Adjustment	1,182	194
60			
61	(3) Real Estate Tax		
62	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,341	658
63	(b) Allocation of allocated taxes per books based on ERCs	155	22
64	(c) Correction of allocated taxes per books	-	-
65	Total Real Estate Tax Adjustment	1,496	680

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	(4) General & Other Taxes		
2	(a) Allocate business tax expense to water and wastewater	18	2
3	Total General Other Taxes Adjustment	18	2
4			
5	(5) Payroll Taxes		
6	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	2,958	408
7	Total Payroll Taxes Adjustment	2,958	408
8			
9	(6) Regulatory Assessment Fees (RAF)		
10	(a) Calculate RAFs based on Adjusted Test Year Revenues		
11	Test Year Adjusted Revenues	158,486	47,194
12	(b) Calculate RAFs for Annualized Revenues		
13	Annualized Revenues Adjustment	2,593	632
14	Total Test Year Adjusted Revenues	161,079	47,826
15	RAF Rate	0.045	0.045
16	Adjusted Test Year RAF	7,249	2,152
17			
18	Total Test Year Adjustments to TOTI	(3,407)	3,436
19			
20	<u>Pro Forma Adjustments</u>		
21	(7) Regulatory Assessment Fees (RAF)		
22	(a) Calculate RAFs on Additional Revenues Requested		
23	Additional Revenues Requested	94,928	35,884
24	RAF Rate	4.5%	4.5%
25	Adjustment to RAF	4,272	1,615
26			
27	Total Adjustments to TOTI	865	5,051
28			
29	(F) Provision for Income Taxes		
30	(1) To calculate adjusted taxes prior to revenue increase	(69)	(10)
31			
32	(2) To calculate additional taxes due to requested revenue adjustments	16,022	2,944
33			
34	Total Adjustments to Provision for Income Taxes	15,953	2,934

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion 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	315,241	41.08%	6.70%	2.75%
2	Short Term Debt	29,939	3.90%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	335,246	43.69%	9.38%	4.10%
5	Customer Deposits	3,411	0.44%	2.00%	0.01%
6	Tax Credits - Zero Cost	5,208	0.68%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	78,317	10.21%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>767,362</u>	<u>100.00%</u>		<u>6.95%</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion County
Docket No.: 160101-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
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) 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	(179,684,759)		46.33%	315,241
2	Short Term Debt	2,300,000	17,000,000	17,100,000	(17,070,061)		4.40%	29,939
3	Preferred Stock	-	-	-	-		0.00%	-
4	Common Equity	187,444,000	201,935,000	191,432,923	(191,097,677)		49.27%	335,246
5	Customer Deposits	3,509	3,492	3,411	-		n/a	3,411
6	Tax Credits - Zero Cost	4,000	5,132	5,208	-		n/a	5,208
7	Tax Credits - Weighted Cost	-	-	-	-		0.00%	-
8	Accumulated Deferred Income Taxes	58,757	86,743	78,317	-		n/a	78,317
9	Other (Explain)	-	-	-	-		0.00%	-
10								
11	Total	<u>369,810,266</u>	<u>399,030,367</u>	<u>388,619,859</u>	<u>(387,852,497)</u>		<u>100.00%</u>	<u>767,362</u> Link to A1 + A2 Interims Rate Base
12								

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.

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

Recap Schedules: D-1 Interim

Rate Schedule

Florida Public Service Commission

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

Schedule E-1 Interim
 Page 1 of 2
 Preparer: Jared Deason

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

(1)	(3)	(4)	(5)	(6)
Line No.	Class/Meter Size	Test Year Rates Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Proposed Rates
1	Residential			
2	5/8" Residential	\$3.66	\$3.70	\$5.91
3	1" Residential	\$9.15	\$9.26	\$14.80
4	1.5" Residential	\$18.30	\$18.52	\$29.59
5	2" Residential	\$29.27	\$29.62	\$47.33
6	3" Residential	\$58.55	\$59.24	\$94.66
7	4" Residential	\$91.49	\$92.57	\$147.91
8	6" Residential	\$182.97	\$185.13	\$295.81
9				
10	Gallorage Charge (per 1,000 gals)	\$2.21	\$2.24	\$3.58
11				
12	General Service			
13	5/8" General Service	\$3.66	\$3.70	\$5.91
14	1" General Service	\$9.15	\$9.26	\$14.80
15	1.5" General Service	\$18.30	\$18.52	\$29.59
16	2" General Service	\$29.27	\$29.62	\$47.33
17	3" General Service	\$58.55	\$59.24	\$94.66
18	4" General Service	\$91.49	\$92.57	\$147.91
19	6" General Service	\$182.97	\$185.13	\$295.81
20				
21	Gallorage Charge	\$2.21	\$2.24	\$3.58

Rate Schedule

Florida Public Service Commission

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

Schedule E-1 Interim
 Page 2 of 2
 Preparer: Jared Deason

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 Effective 11.17.2014	Test Year Rates Effective 10.27.2015	Proposed Rates
1	Residential			
2	All Meter Sizes	\$25.78	\$26.12	\$45.84
3				
4	Gallonage Charge (Max 10,000 gallons)	\$2.75	\$2.79	\$4.90
5				
6	General Service			
7	5/8" General Service	\$25.78	\$26.12	\$45.84
8	1" General Service	\$64.46	\$65.32	\$114.63
9	1.5" General Service	\$128.92	\$130.63	\$229.25
10	2" General Service	\$206.27	\$209.01	\$366.80
11	3" General Service	\$412.53	\$418.02	\$733.61
12	4" General Service	\$644.60	\$653.17	\$1,146.29
13	6" General Service	\$1,289.19	\$1,306.34	\$2,292.57
14				
15	Gallonage Charge per 1,000 gallons	\$3.30	\$3.34	\$5.86

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Marion 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 2
 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.

(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 Eff. 11.17.2014	Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	Test Year Rates Eff. 11.17.2014	Test Year Revenues for Rates Eff. 11.17.2014	Total Bills for Rates Eff. 10.27.15	Total Billable Gallons (in 000's) for Rates Eff. 10.27.15	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. 10.27.15	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge			\$3.66	\$3,686	201		\$3.70	\$744	1,208		\$4,429	\$3.70	\$4,470	\$5.91	\$7,139
2	5/8" Residential	1,007		\$9.15	\$35,566	778		\$9.26	\$7,204	4,665		\$42,770	\$9.26	\$43,198	\$14.80	\$69,042
3	1" Residential	3,887			\$39,252	979			\$7,948	5,873		\$47,200		\$47,668		\$76,181
4	Total Residential Base Charge	4,894														
5																
6	Gallonage Charge		34,413	\$2.21	\$76,053		6,883	\$2.24	\$15,418		41,296	\$91,471	\$2.24	\$92,503	\$3.58	\$147,840
7	per 1,000 Gallons															
8																
9	Residential Total Gallons		34,413		\$76,053		6,883		\$15,418		41,296	\$91,471		\$92,503		\$147,840
10																
11	Total Residential Service	4,894	34,413		\$115,304	979	6,883		\$23,366	5,873	41,296	\$138,670		\$140,171		\$224,021
12	Average Residential Bill				\$23.56				\$23.87			\$23.61		\$23.87		\$38.14
13																
14	General Service - Base Charge			\$3.66	\$695	38		\$3.70	\$141	228		\$836	\$3.70	\$844	\$5.91	\$1,347
15	5/8" General Service	190		\$9.15	\$595	13		\$9.26	\$120	78		\$715	\$9.26	\$722	\$14.80	\$1,154
16	1" General Service	65		\$18.30	\$366	4		\$18.52	\$74	24		\$440	\$18.52	\$444	\$29.59	\$710
17	1.5" General Service	20		\$29.27	\$0			\$29.62	\$0	0		\$0	\$29.62	\$0	\$47.33	\$0
18	2" General Service			\$58.55	\$0			\$59.24	\$0	0		\$0	\$59.24	\$0	\$94.66	\$0
19	3" General Service			\$91.49	\$1,006	2		\$92.57	\$185	13		\$1,192	\$92.57	\$1,203	\$147.91	\$1,923
20	4" General Service	11		\$182.97	\$0			\$185.13	\$0	0		\$0	\$185.13	\$0	\$295.81	\$0
21	6" General Service				\$2,663	57			\$520	343		\$3,183		\$3,214		\$5,135
22	Total General Service Base Charge	286														
23																
24	Gallonage Charge		5,729	\$2.21	\$12,661		1,146	\$2.24	\$2,567		6,875	\$15,228	2.24	\$15,400.00	\$3.58	\$24,612.50
25	per 1,000 Gallons															
26	General Service Total Gallons		5,729		\$12,661		1,146		\$2,567		6,875	\$15,228		\$15,400		\$24,613
27																
28	Total General Service	286	5,729		\$15,324	57	1,146		\$3,087	343	6,875	\$18,411		\$18,614		\$29,747
29	Average General Service Bill				\$53.58				\$54.16			\$53.68		\$54.27		\$86.73
30																
31																
32	Adjustment to allocate NSF Fees based on ERCs				1,921				385			2,306	(11)	(11)		(11)
33	Total Miscellaneous Service Charge Revenues (Adjusted)															2,306
34																
35	Total Above Calculations				132,549				26,838			159,376		161,079		256,069
36																
37	Total Per Books				\$132,662				\$26,532			\$159,194				
38	Adjustments:												(697)			
39	Adjustment to remove Accrued Revenues per B4												(11)			
40	Adjustment to allocate NSF Fees based on ERCs				\$132,662				\$26,532			\$158,486				Total Requested Revenues
41																256,007
42																
43	Difference				(\$113)				\$396			\$890				Difference
44																\$56
45	Percentage Difference				-0.09%				1.15%			0.56%				Percentage Difference
																0.02%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Marion County
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim [x] Final []
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 Eff. 11.17.2014	Total Billable Gallons (In 000's) for Rates Eff. 11.17.2014	Test Year Rates Eff. 11.17.2014	Test Year Revenues for Rates Eff. 11.17.2014	Total Bills for Rates Eff. 10.27.15	Total Billable Gallons (In 000's) for Rates Eff. 10.27.15	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. 10.27.15	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge															
2	ALL Meter Sizes	827		\$25.78	\$21,320	165		\$26.12	\$4,310	992		\$25,630	\$26.12	\$25,911	\$45.84	\$45,473
3	Total	827			\$21,320	165			\$4,310	992		\$25,630		\$25,911		\$45,473
4																
5	Gallage Charge (per 1,000 Gallons)															
6	ALL Meter Sizes (Max. 10,000 gallons)		1,502	\$2.75	\$4,131		300	\$2.79	\$837		1,802	\$4,968	\$2.79	\$5,028	\$4.90	\$8,830
7	Total		1,502		\$4,131		300		\$837		1,802	\$4,968		\$5,028		\$8,830
8																
9	Total Residential Service	827	1,502		\$25,451	165	300		\$5,147	992	1,802	\$30,597		\$30,939		\$54,303
10	Average Residential Bill				\$30.77				\$31.19			\$30.84		\$31.19		\$54.74
11																
12	General Service - Base Charge															
13	5/8" General Service	10		\$25.78	\$258	2		\$26.12	\$52	12		\$310	\$26.12	\$313	\$45.84	\$550
14	1" General Service	-		\$64.46	\$0	-		\$65.32	\$0	0		\$0	\$65.32	\$0	\$114.63	\$0
15	1.5" General Service	-		\$128.92	\$0	-		\$130.63	\$0	0		\$0	\$130.63	\$0	\$229.25	\$0
16	2" General Service	10		\$206.27	\$2,063	2		\$209.01	\$418	12		\$2,481	\$209.01	\$2,508	\$366.80	\$4,402
17	3" General Service	-		\$412.53	\$0	-		\$418.02	\$0	0		\$0	\$418.02	\$0	\$733.61	\$0
18	4" General Service	-		\$644.60	\$0	-		\$653.17	\$0	0		\$0	\$653.17	\$0	\$1,146.29	\$0
19	6" General Service	-		\$1,289.19	\$0	-		\$1,306.34	\$0	0		\$0	\$1,306.34	\$0	\$2,292.57	\$0
20	General Service Total Base Charge	20			\$2,321	4			\$470	24		\$2,791		\$2,822		\$4,952
21																
22	Gallage Charge per 1,000 Gallons		3,436	\$3.30	\$11,339		687	\$3.34	\$2,295		4,123	\$13,633	\$3.34	\$13,771	\$5.86	\$24,161
23																
24	General Service Total Gallons		3,436		\$11,339		687		\$2,295		4,123	\$13,633		\$13,771		\$24,161
25																
26	Total General Service	20	3,436		\$13,659	4	687		\$2,765	24	4,123	\$16,424		\$16,592		\$29,112
27	Average General Service Bill				\$682.37				\$691.21			\$684.34		\$691.35		\$1,213.02
28																
29																
30	Adjustment to allocate NSF Fees based on ERCs				236				48			11		284		11
31	Total Miscellaneous Service Charge Revenues															284
32																
33	Total Above Calculations				\$39,346				\$7,960			\$47,316		\$47,826		\$83,711
34																
35	Total per Books				\$39,322				\$7,864			\$47,186				
36	Adjustments:												(4)			
37	Adjustment to remove Accrued Revenues per B4												11			
38	Adjustment to allocate NSF Fees based on ERCs				\$39,322				\$7,864			\$47,193			Total Required Revenues	\$83,710
39	Total - Adjusted Books															
40																
41	Difference				\$24				\$96			\$124			Difference	\$1
42																
43	Percentage Difference				0.06%				1.20%			0.26%			Percentage Difference	0.00%