# 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

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### FLORIDA PUBLIC SERVICE COMMISSION

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

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	Rate Base	

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.

	(1)	(2)	(3)		(4)	(5)
Line No.	Description	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	Supporting Schedule(s)
	Description					
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	Other Land & Land Nights	,			·	
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
13 14	Accumulated Amortization of CIAC	120,703		(-/		•
15	Acquisition Adjustments	5,529	(5,529)	(F)	-	-
16				(=\		
17	Accum. Amort. of Acq. Adjustments	(2,178)	2,178	(F)	-	=
18	Advances For Construction	_	-		-	A-16
19 20	Advances for Construction					
21	Working Capital Allowance		15,778	(G)	15,778	A-17, A-3
22			2.040		656 407	
23	Total Rate Base	652,687	3,810	_	656,497	

#### Schedule of Wastewater Rate Base

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.

	(1)	(2) Average Balance	(3)		(4) Adjusted	(5)	
Line		Per	Utility		Utility	Supporting	
No.	Description	Books	Adjustments	Ref.	Balance	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				4-1			
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	-	-	
18							
19	Advances For Construction	-			-	A-16	
20				(0)	2.000	A 17 A 2	
21	Working Capital Allowance		2,196	(G)	2,196	A-17, A <b>-</b> 3	
22					420 527		
23	Total Rate Base	115,801	4,737		120,537		

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	<u>Water</u>	Wastewater
_	Utility Plant		
2	1. Pro Forma Adjustments		
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	To remove from rate base average adjusted construction work in process balance	(24,955)	(7)
20	1. To tellione main december 45 - 5, said		
21	Total Construction Work in Progress Adjustments	(24,955)	(7)
22	• •		
	Accumulated Depreciation		
23 (U	1. Test Year Adustments		
24 25	(a) To restate Project Phoenix accumulated depreciation	(8,087)	(1,126)
25 26	(a) TO restate Project Procents accumulated depreciation		
-	Total Adjustments to Test Year Accumulated Depreciation	(8,087)	(1,126)
27	Total Aujustinents to Test Test Accommission Depression	1	
28	Pro-Forma Adjustments		
29		1,962	
30	(b)333.4 To annualize accumulated depreciation for assets placed in service during the test year	2,502	
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			4
37	341.5 - Retirement Allocation for Vehicle Replacements	(3,917)	(545)
38			<del></del>
39	Total Pro Forma Adjustments for Plant Additions	(1,220)	(442)
40			
41	Total Accumulated Depreciation Adjustments	(9,307)	(1,568)
42			
43 (	Contributions in Aid of Construction / Amortization		
44	,		
45 (I	Acquisition Adjustments /Accumulated Amortization		
45	To remove acquisition Adjustments from Rate Base		
46	Acquisition Adjustments	(5,529)	
47	1		
47	Accum. Amort. of Acq. Adjustments	2,178	
49 50 <i>t</i> t	G) Working Capital Adjustment Per Schedule A-17	15,778	2,196_
5U (	ay Working Capital Adjustment Fet Schedule A-27		

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			Year-End Balance					
No.	Description		Water	Wa	stewater			
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	7.4,000.00							
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	7.4,454							
12	Balance 12/31/10	\$	813,036	\$	182,533			
13			42,437		6,838			
14			(6,919)		(1,390)			
15								
16	, to jestino in a most in	_						
17	Balance 12/31/11	\$	848,554	\$	187,981			
18			68,508		33,293			
19			(27,563)		(3,700)			
20	Adjustments - Rounding							
21								
22	Balance 12/31/12	\$	889,499	\$	217,574			
23			135,664		16,389			
24			(3,185)		(15,115)			
25	Adjustments - Rounding		(1)					
26	-							
27		\$	1,021,977	\$	218,848			
28	Additions							
29			5,045		1,376			
30	Adjustments - UIF Allocations		(53,031)		(2,532			
31								
32		\$	973,991	\$	217,692			
33			93,009		(521			
34	Retirements		(16,759)		456			
35	Adjustments - Rounding							
36								
37		\$	1,050,241	\$	217,627			
38	•							
39								

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

<sup>40 1.</sup> 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.

<sup>42</sup> 

<sup>43 2. 2015</sup> starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations.

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

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	(1)	(2) Test Year	(3)	(4) Adjusted	(5) NU&U	(6) NU&U
No.	Account No. and Name	Average Bal.	Adjustments	Average	%	Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	590		590		
	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	-		<u>-</u>		
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	-		-		
	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	-		- 22.426		
18	304.3 Structures & Improvements	22,136		22,136		
19	310.3 Power Generation Equipment			450.000		•
	311.3 Pumping Equipment - WTP	160,820		160,820		
	320.3 Water Treatment Equipment	36,157		36,157		
	339.3 Other Plant & Misc. Equipment	-		-		
	TRANSMISSION & DISTRIBUTION PLANT					
	303.4 Land & Land Rights	-		_		
	304.4 Structures & Improvements	2 575		3,575		
	311.4 Electric Pumping Equipment - T&D	3,575		49,873		
	330.4 Distr. Reservoirs & Standpipes	49,873		301,256		
	331.4 Transm. & Distribution Mains	301,256		411,177		
	333.4 Services	411,177		83,855		
	334.4 Meters & Meter Installations	83,855		37,699		
	335.4 Hydrants	37,699 7,275		7,275		
	336.4 Backflow Prevention Devices	1,213		7,275		
	339.4 Other Plant & Misc. Equipment	-				
	GENERAL PLANT	2,070	1	2,070		
	303.5 Land & Land Rights	2,070		-		
	304.5 Structures & Improvements - Water	19,656	•	19,656		
	304.5 Structures & Improvements - Common	71,527		-		
	340.5 Office Furniture & Equipment 341.5 Transportation Equipment	25,203	·	•		
	342.5 Stores Equipment	-5,205				
	343.5 Tools, Shop & Garage Equipment	9,695	;	9,695		
	344.5 Laboratory Equipment	1,510		1,510		
	345.5 Power Operated Equipment	1,510	-	_,,		
	346.5 Communication Equipment	986	5	986		
	347.5 Miscellaneous Equipment	280		280		
	348.5 Other Tangible Plant	(134,481		(134,481)		
47	_	(== 1)	•	• • •		
48		L 1,225,468	7,03	1 1,232,499	N/A	

Schedule of Water Plant in Service 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.

Schedule: A-5 Page 2 of 2 Preparer: Deborah D. Swain

Recap Schedules: A-1, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
Line No.	Account No. and Name	Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Мау-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average Bal.
1	INTANGIBLE PLANT										590	590	590	590	590
2	301.1 Organization	592	590	590	590	590	590	590	590	590	722	722	722	722	722
3	302.1 Franchises	725	722	722	722	722	722	722	722	722	722	. /22		-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT									47.000	17,082	17,082	17,082	17.082	15,141
6	303.2 Land & Land Rights	4,467	4,467	17,082	17,082	17,082	17,082	17,082	17,082	17,082		62,539	62,539	62,539	62,271
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	62,335	02,555	02,555	,
ν .	305.2 Collect. & Impound. Reservoirs		-	•	-	-	-	•	-	-	-	-		_	-
٥	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-			28,117	28,117	28,117	28,117	28,117
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	20,117	10,11,	,
11	308.2 Infiltration Galleries & Tunnels	· -	-	-	-	-		-	-			6,456	6,456	6,456	6,456
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	5,435	0,430	0,450	-
13	310.2 Power Generation Equipment			-	-	-	-	-	-			2.252	2.352	2,352	1,902
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	2,332	2,332	2,502
15	339.2 Other Plant & Misc. Equipment	•		-	-	-	-	-	-	-	•	-	•	-	
16	WATER TREATMENT PLANT														_
17	303.3 Land & Land Rights			-	-	-	-	-		-	-		20.001	26,651	22,136
	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	20,031	22,130
18	310.3 Power Generation Equipment			· -	-	-	-	-	-	-	<del>.</del>		-	164,266	160,820
19		155,709	155,679	155.679	159,809	159,809	161,429	162,304	162,754	162,256	162,931	164,018	164,018	36,654	36,157
20	311.3 Pumping Equipment - WTP	35,607	35,607	35,607	36,187	36,187	36,187	36,187	36,187	36,187	36,187	36,628	36,628	30,034	30,137
21	320.3 Water Treatment Equipment	-		-		-	-	-	-	-	-	-	-	-	-
22	339.3 Other Plant & Misc. Equipment														
23	TRANSMISSION & DISTRIBUTION PLANT	-			-	-	-	-	-	-	-	-	-	-	•
24	303.4 Land & Land Rights		_	-	-	-	-	-	-	-	-				3,575
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	
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		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	3,241	3,000	0,070	-	-,			-	-	-	-	-	-	•
33	339.4 Other Plant & Misc. Equipment	•	-	•											
34	GENERAL PLANT	40.747	12,746	129	129	129	129	130	129	129	127	127	127	126	2,070
35	303.5 Land & Land Rights	12,747	12,746	125	125	-		-	-	-	-	-	-		
36	304.5 Structures & Improvements - Water		40.704	19,594	19,572	19,594	19,594	19,646	19,698	19,685	19,633	19,624	19,690	19,711	19,656
37	304.5 Structures & Improvements - Common	19,789	19,704	•	71,007	71,256	71,335	71,723	71,788	71,971	71,545	71,532	71,497	71,527	71,527
38	340.5 Office Furniture & Equipment	72,016	71,632	71,024 24,387	25,942	25,697	25,693	25,771	25,052	24,978	25,307	25,293	25,277	25,244	25,203
39	341.5 Transportation Equipment	24,566	24,435	24,387	23,542	23,037	25,035					-	-	-	•
40	342.5 Stores Equipment				9,694	9,693	9,693	9,694	9,692	9,689	9,689	9,687	9,685	9,682	9,695
41	343.5 Tools, Shop & Garage Equipment	9,721	9,709	9,704	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
42	344.5 Laboratory Equipment	1,511	1,510	1,510	1,510	1,310	1,510	2,220	_,	-	-	-	-	•	-
43	345.5 Power Operated Equipment	-				988	988	989	988	987	978	978	978	976	986
44	346.5 Communication Equipment	1,001	997	986	985		280	280	280	280	280	280	280	280	280
45	347.5 Miscellaneous Equipment	280	280	280	280	(124.445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,445)	(134,481)
46	348.5 Other Tangible Plant	(134,914)	(134,445)	(134,445)	(134,445)	(134,445)	(134,443)	(134,443)	(134,443)	(25.,.45)	1	,			
47						1 244 442	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
48	TOTAL	976,558	985,488	985,720	991,538	1,311,413	1,317,025	2,263,600	1,00,0,00					***	

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

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected [ ]

Schedule: A-6

Page 1 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-2, A-4

Line	(1)	(2) Test Year	(3)	(4) Adjusted	(5) Non-Used &	(6) NU&U Final	(7) Non-Used &	(8) NU&U Test Yea
No.	Account No. and Name	Average Bal.	Adjustments	Average	Useful %	Amount	Useful %	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 Plt	-		4 044				
9	360.2 Collection Sewers - Force	1,214		1,214 59,784				
10	361.2 Collection Sewers - Gravity	59,784		39,704				
11	362.2 Special Collecting Structures	0.400		2,180				
12	363.2 Services to Customers	2,180		2,180				
13	364.2 Flow Measuring Devices	2,648		2,046				
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 Plt	-		-				
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 Plt	-		444.049				
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	-		39				
36	374.5 Reuse Distribution Revervoirs	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	3	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	5	3,985	i			
53	354.7 Structures & Improvements - Common				•			
54	390.7 Office Furniture & Equipment	9,763						
55	391.7 Transportation Equipment	3,51	4 23	0 3,744	ļ			
56	392.7 Stores Equipment		-	-	-			
57	393.7 Tools, Shop & Garage Equipment	2	2	2	!			
58			-	-	-			
59		1,73	5	1,735	5			
60			-	-	-			
61			-		-			
62		(23,27	3)	(23,273	3)			
63								
	TOTAL	221,15	9 97	9 222,138	N/A	N/A		

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

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.

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month Average Bal
No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	WAGISE DE
1	INTANGIBLE PLANT								(4.7)	(13)	(13)	(13)	(13)	(13)	(13)
2	351.1 Organization	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(15)	(22)	(,	-
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		2.426	793	793	793	793	793	793	793	793	862	862	862	1,214
9	360.2 Collection Sewers - Force	3,426	3,426 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
10	361.2 Collection Sewers - Gravity	59,694	39,094	39,700	33,760	33,700	-	,			-	-	-	-	-
11	362.2 Special Collecting Structures	•	-	2,541	2.541	2,541	2,541	2,541	2,541	2,541	2,638	2,638	2,638	2,638	2,180
12	363.2 Services to Customers	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
13	364.2 Flow Measuring Devices	2,040	2,040	2,040		-,	-		-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations			-	_		-		-	-	-	-	-	•	-
15	389.2 Other Plant & Misc. Equipment	-													
16	SYSTEM PUMPING PLANT	_	_			-	-	-	-	-	-	-			(200)
17	353.3 Land & Land Rights	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)	(299)
18	354.3 Structures & Improvements	(255)	(200)	\ <i>,</i>	,	` -	-	-	-	-	-	-	-	-	-
19	355.3 Power Generation Equipment - Pumping Pit 370.3 Receiving Wells		-	-	_	-	-	-		-	-	•	<del>-</del>		33,455
20	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
21	389.3 Other Plant & Misc. Equipment	32,500	-			-	-	-	-	-	-	-	-	-	-
22 23	TREATMENT AND DISPOSAL PLANT													40.000	8,529
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	3,314
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	_	-		-	-	-	-	-	-		-	440 775	112,735	111,218
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	112,733	111,210
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	-	-	-	-		-	-	39	39	39	39	39	39	39
36	374.5 Reuse Distribution Revervoirs	39	39	39	39	39	39	39	39		33	-		-	
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				1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168
48	375.6 Reuse Transmission & Distribution System	1,168	1,168	1,168	1,100	1,100	1,100	2,200	-,	-,	· -	_	-	-	-
49	389.6 Other Plant & Miscellaneous Equipment	•	-	•	-	-									
50	GENERAL PLANT			645	645	645	645	645	645	645	645	645	645	645	2,196
51	353.7 Land & Land Rights	10,723	10,725	3,382	3.382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,985
52	354.7 Structures & Improvements	7,299	7,299	3,382 9,684	9,683	9,716	9,721	9,772	9,781	9,808	9,754	9,751	9,747	9,749	9,763
53	390.7 Office Furniture & Equipment	9,991	9,763 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
54	391.7 Transportation Equipment	3,488	3,402	3,333	3,011	3,377	-	-			_	-	-	-	
55	392.7 Stores Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2
56	393.7 Tools, 5hop & Garage Equipment	2	2	-	-		-	-		_	-	-		-	
57	394.7 Laboratory Equipment	•	-	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	1,73
58	395.7 Power Operated Equipment	-	-	2,030	-,050	_,			-	•	-	-	-	-	
59	396.7 Communication Equipment	•	-	-		_	-	-	-	-	-	-	-	-	
60	397.7 Miscellaneous Equipment	(22 070 24)	(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)	(23,27
61	398.7 Other Tangible Plant	(23,879.34)	(23,222.43)	(23,222.43)	(20,222,40)	(==,===,	,		·						
62		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

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	(1)	(2) Average Amount	(3) Utility	(4) Balance
No.	Description	Per Books	Adjustments	Per Utility
	-		** **	N/A
1	WATER	N/A	N/A	N/A
2				
3	Plant in Service			
4				
5	Land			
6 7	Accumulated Depreciation			
8	Accumulated Depredation			
9	CIAC			
10				
	Accumulated Amortization of CIAC			
11 12	Accumulated Amortization of CIAC			
	Advances for Construction			
13 14	Advances for Construction			
14 15	Other (Explain)			
16	Other (Explain)	_		
17	Total	N/A	N/A	N/A
18	1440			
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	transfer of Adian ages.			
36	Other (Explain)			
37	, r			
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

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			Year-End	Balance	
No.	Description		Water	Was	stewater
1	Balance 12/31/08	<u> </u>	337,424	\$	67,055
2	Additions		36,114		6,763
3	Retirements				
4	Adjustments - UIF Allocations		(11,452)		(13,070)
5	Aujustinents - Oit Anouttons				
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	•				14.07
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:				

2015 starting and ending balance in Annual Report do not tie to the Trial Balance for the MFRs due to allocations. 40

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

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

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

	(1)		(2)	(3)	(4)	(5) Non-Used &	(6) Non-Used &
Line			Test Year		Adjusted -		Amount
No.	Account No. and Name		Average Bal.	Adjustments	Average	Useful %	Amount
1	INTANGIBLE PLANT		1 211		1,211		
2	301.1 Organization		1,211		126		
3	302.1 Franchises		126		120		
4	339.1 Other Plant & Misc. Equipment		-				
5	SOURCE OF SUPPLY AND PUMPING PLANT				_		
6	303.2 Land & Land Rights		64,468		64,468		
7	304.2 Structures & Improvements		04,400		0-1,-100		
8	305.2 Collect. & Impound. Reservoirs				_		
9	306.2 Lake, River & Other Intakes		20.974		29,874		
10	307.2 Wells & Springs		29,874		25,074		
11	308.2 Infiltration Galleries & Tunnels		1 009		1,098		
12	309.2 Supply Mains		1,098		1,050		
13	310.2 Power Generation Equipment		470		470		
14	311.2 Pumping Equipment		4/0		470		
15	339.2 Other Plant & Misc. Equipment		-				
16	WATER TREATMENT PLANT				_		
17	303.3 Land & Land Rights		2,090		2,090		
18	304.3 Structures & Improvements		2,090		2,030		
19	310.3 Power Generation Equipment		72 420		73,439		
20	311.3 Pumping Equipment - WTP		73,439		23,193		
21	320.3 Water Treatment Equipment		23,193		23,133		
22	339.3 Other Plant & Misc. Equipment		-				
23	TRANSMISSION & DISTRIBUTION PLANT				_		
24	303.4 Land & Land Rights		-		_		
25	304.4 Structures & Improvements		110		110		
26	311.4 Electric Pumping Equipment - T&D		63,350		63,350		
27	330.4 Distr. Reservoirs & Standpipes		171,251		171,251		
28	331.4 Transm. & Distribution Mains		50,591		52,553		
29	333.4 Services		39,881	•	39,881		
30	334.4 Meters & Meter Installations		17,229		17,229		
31	335.4 Hydrants		645		645		
32	336.4 Backflow Prevention Devices		043		-		
33	339.4 Other Plant & Misc. Equipment		_				
34	GENERAL PLANT		_				
35	303.5 Land & Land Rights				_		
36	304.5 Structures & Improvements - Water		8,463		8,463		
37	304.5 Structures & Improvements - Common		60,819		•		
38	340.5 Office Furniture & Equipment		19,999	• • • • • • • • • • • • • • • • • • • •			
39	341.5 Transportation Equipment		13,333	. (3,301,	, 20,000		
40	342.5 Stores Equipment		10,131		10,131		
41	343.5 Tools, Shop & Garage Equipment		1,349		1,349		
42			1,343	•			
43	345.5 Power Operated Equipment		527	,	527		
44	346.5 Communication Equipment		107		107		
45	347.5 Miscellaneous Equipment		(103,284		(103,284)	1	
46			(103,20	"1	(200)20.	•	
47		TOTAL	537,137	(9,307	527,830	N/A	N/A
48						=	

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

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.

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

Recap Schedules: A-1, A-8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
Line No.	Account No. and Name	Prior Year Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average Bal.
1	INTANGIBLE PLANT												1.015	1,016	1,211
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	133	120
1	339.1 Other Plant & Misc. Equipment														•
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights													er 226	64,468
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		-	-	-	-	-	-	•	-			-	20.242	29,874
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	29,074
11	308.2 Infiltration Galleries & Tunnels	· -		-	-	-	, -	-	-	-	-			4 240	1.098
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	1,090
13	310.2 Power Generation Equipment		-		-	-	•	-	•	-	•	-			470
14	311.2 Pumping Equipment	425	432	440	447	454	461	468	475	482	492	502	512	521	4/0
15	339.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	•	-	-	-	•
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														2 000
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	-,		-		-	-	-	-	-	-	•			72 420
20	311.3 Pumping Equipment - WTP	71,517	72,154	72, <b>5</b> 71	71,035	71,701	72,373	73,050	73,728	73,953	74,632	75,315	75,999	76,682	73,439
	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
21 22	339.3 Other Plant & Misc. Equipment		-		-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														-
	304.4 Structures & Improvements			-	-	-	-	-	-	-	-	-			-
25	311.4 Electric Pumping Equipment - T&D	14	30	46	62	78	94	110	126	143	159	175	191	207	110
26	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	63,350
27	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
28	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
29	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
30	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
31	336.4 Backflow Prevention Devices	405	423	480	518	556	595	637	680	722	771	819	868	916	645
32	339.4 Other Plant & Misc. Equipment	-		-	-	-	-	-	-	-	-	-	•	-	-
33	GENERAL PLANT														
34	303.5 Land & Land Rights														-
35	304.5 Structures & Improvements - Water		_	_	-	-	-	-	=	-	-	-	-		
36	' <del>'</del>	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
37	304.5 Structures & Improvements - Common	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
38	340.5 Office Furniture & 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
39	341.5 Transportation Equipment	15,755	,		-		-	-		-	-	-	-		
40	342.5 Stores 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
41	343.5 Tools, Shop & Garage 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
42		1,272	1,2,3	-,0	-,	•			-	-	-	-	-	-	-
43	345.5 Power Operated Equipment	485	491	494	502	512	520	529	536	544	548	555	563	570	527
44	346.5 Communication Equipment	93	94	101	103	105	106	108	109	111	112	114	115	117	107
45	347.5 Miscellaneous Equipment	(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)
46	348.5 Other Tangible Plant	(102,144)	(101,321)	(102,130)	(101, 101)	(===,:=0)	( <i>,,</i>		, , ,						
47		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
48	TOTAL	520,119	223,311	320,320	320,380	332,540		,							

Schedule: A-10

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

Docket No.: 160101-WS

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.  $\frac{1}{2} \left( \frac{1}{2} \right) = \frac{1}{2} \left( \frac{1}{2} \right) \left($ 

Page 1 of 2 Preparer: Deborah D. Swain

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

Recap Schedules: A-2, A-8

MCAMOGUE PLANT   1	Line	(1)	(2) Test Year	(3)	(9) Adjusted	(10) Non-Used &	(11) NU&U Final	(12) Non-Used &	(12) NU&U Test Year
2 351.1 Organization 3 352.1 Fractises 4 880.1 Other Plant & Misc. Equipment 5 352.2 Land & Land Rights 5 754.2 Structure & Improvements 8 355.2 Power Generation Equipment - Collection Pit 9 360.2 Collection Severis - Group 9	No.	Account No. and Name	Average Bal.	Adjustments	Average	Useful %	Amount	Useful %	Amount
3 35.2.1 Franchises 4 389.1 Chefe Plant & Misc. Equipment 5 COLLECTION PLANT 6 352.2 Land & Land Rights 7 354.2. Structures & Improvements 8 552. Power Generation Equipment - Collection Pit 9 360.2 Collection Sewers - Force ( \$1) (\$1) (\$1) 361.2 Collection Sewers - Force ( \$1) 361.2 Septial Collecting Structures 1 362.2 Septial Collecting Structures 1 362.3 Services to Customers 1 363.2 Services to Customers 1 363.2 Flow Measuring Installations 1 369.2 Cher Plant & Misc. Equipment 1 375.3 Land & Land Rights 1 375.3 The Measuring Installations 1 389.3 Cher Plant & Misc. Equipment 2 370.3 Receive Generation Equipment - Pumping Pit 2 370.3 Receive Generation Equipment - Pumping Pit 2 370.3 Services Misc. Sequipment 2 370.3 Receive Misc. Sequipment 2 370.3 Services Misc. Sequipment 2 375.3 A Power Generation Equipment 2 375.3 A Power Generation Equipment 2 375.3 A Power Generation Equipment 3 375.4 Power Generation Equipment 3 375.4 Power Generation Equipment 4 105.598 2 381.4 Plant Sewer Is 3 384.5 Structure & Improvements 3 274.9 Septial Sewer Inits 3 385.5 Power Generation Equipment 3 375.5 Power Generation Equipment 4 105.598 3 381.5 Plant Sewer Is 3 385.5 Flower Generation Equipment 4 1 105.598 3 385.1 Flower Misc. Equipment 5 1 105.598 3 385.1 Flower Plant & Misc. Equipment 6 1 105.598 6 386.0 Ther Plant & Misc. Equipment 7 1 106.598 8 381.5 Plant Sewer Is 8 386.0 Ther Plant & Misc. Equipment 9 3 385.5 Flower Generation Equipment 9 3 375.7 Receive Received Rever Installations 9 3 495.0 Ther Plant & Misc. Equipment 9 3 385.0 Ther Plant & Misc. Equipment 9 3 385.0 Ther Plant & Misc. Equipment 9 3 375.7 Receive Reverse Rever Installations 9 3 375.7 Receive Reverse Revers	1 1	INTANGIBLE PLANT							
4 389.1 Other Plant & Misc. Foujement 5 201.ECTION PLANT 6 353.2 Land & Land Rights 7 524.2 Structure & Improvements 8 355.2 Power Generation Equipment - Collection Pit 9 506.7 Collection Sewers - Force 9 506.7 Collection Sewers - Force 9 506.2 Collection Sewers - Force 1 506.2 Services to Customers 1 506.3 Services to Customers 1 507.5 Services to Customers 1 507.5 Services to Customers 1 508.0 Services	2	351.1 Organization	-		-				
5 COLLECTION PLANT  5 352.1 2 Structures & Improvements  7 354.2 Structures & Improvements  8 355.2 Power Generation Equipment - Collection Pit  9 360.7 Collection Sewers - Force  10 361.2 Collection Sewers - Force  11 362.2 Special Collecting Structures  12 362.3 Services to Customers  13 364.2 Flow Measuring Devices  13 364.2 Flow Measuring Devices  15 389.2 Other Plant & Misc. Equipment  15 389.3 Other Plant & Misc. Equipment  17 353.3 Land & Land Rights  18 354.3 STUCHURE & Improvements  18 354.3 STUCHURE & Improvements  19 335.3 Flower Generation Equipment - Pumping Pit  20 370.3 Receiving Wells  21 371.3 Pumping Equipment  21 371.3 Pumping Equipment  22 373.3 Received AND DEPOSAD PLANT  23 333.4 Land & Land Rights  23 374.3 STUCHURE & Improvements  24 375.4 Power Generation Equipment Flower  25 384.3 STUCHURE & Improvements  26 375.4 Power Generation Equipment  27 380.4 Treatment & Disposal Equipment  28 384.1 Plant Sewers  38 384.0 Plant Sewers  39 389.4 Other Plant & Misc. Equipment  30 389.4 Other Plant & Misc. Equipment  31 375.5 Power Generation Equipment  32 353.5 Land & Land Rights  33 374.5 Recursomer Marker TRANTER TRANT  33 353.5 Land & Land Rights  36 374.5 Recursomer Services Serv	3	352.1 Franchises	-		•				
6 353.2 Land & Land Rights 7 394.2 Structures & Improvements 8 355.2 Power Generation Fouriement - Collection Pit 9 360.2 Collection Sewers - Forex 9 360.2 Collection Sewers - Forex 9 362.2 Services to Customers 1 362.2 Species Sociotomers 1 362.2 Species Sociotomers 1 362.2 Species Sociotomers 1 362.2 Flow Measuring Devices 1 362.3 Flow Measuring Installations 1 362.4 Flow Measuring Installations 1 362.4 Flow Measuring Installations 1 362.5 Flow Measuring Installations 1 362.5 Flow Measuring Installations 1 362.5 Flow Generation Equipment 1 363.5 Though Generation Equipment 1 363.1 Structures & Improvements 1 363.1 Structures & Improvements 1 363.1 Structures & Improvements 1 363.2 All and & Land Rights 1 371.3 Pumping Equipment 1 4 353.3 Land & Land Rights 1 371.3 Pumping Equipment 1 4 353.4 Land & Land Rights 1 364.4 Plant Abo DISPOSAD PLANT 2 4 353.4 Land & Land Rights 2 364.5 Structures & Improvements 3 369.4 Other Plant & Misc. Equipment 3 369.4 Other Plant & Misc. Equipment 3 369.4 Other Plant & Misc. Equipment 4 3 355.5 Power Generation Equipment 3 369.5 Other Plant & Misc. Equipment 4 3 355.5 Power Generation Equipment 5 3 369.4 Other Plant & Misc. Equipment 5 3 369.4 Other Plant & Misc. Equipment 5 3 369.5 Other Plant & Misc. Equipment 6 3 369.5 Other Plant & Misc. Equipment 7 3 371.5 Pumping Equipment 8 3 372.5 Pumping Equipment 8 3 373.5 Pumping Equipment 9 3 374.5 Pumping Equipment 9 3 375.5 Pumping Equipment 9 3 375.5 Pumping Equipment 9 3 376.5 Reserved Generation Equipment 9 3 377.5 Misc. Special Equipment 9 3 378.5 Structures & Improvements 9 3 379.5 Pumping Equipment 9 3 379.5 Pumping Equipment 9 3 370.5 Pumping Equipment 9 3 371.6 Pumping Equipment 9 3 372.7 Misc. Equipment 9 3 373.7 This College Equipment 9 3 374.7 Structures & Improvements 9 3 375.7 Structures & Improvements 9 3 377.7 Misc. Equipment 9 3 377.7 M			-		-				
3 53.2 Power Generation Equipment - Collection Pit   5					_				
8 352 Power Generation Equipment - Collection Ptk 9 360. Z Collection Sewers - Forwary 9 360. Z Collection Sewers - Grawty 9 362.22 13 362.22 13 362.22 13 362.22 13 362.25 Forward Structures 12 362.3 Services to Customers 13 362.4 Forward Measuring Devices 15 363.3 Chem Resuring Installations 15 362.1 Flow Measuring Installations 16 SYSTEM PUMPING PLANT 17 353.1 Land & Land Rights 18 354.3 Structures & Improvements 19 355.3 Power Generation Equipment 19 355.3 Power Generation Equipment 19 373.3 Land & Land Rights 17 373.3 Land & Land Rights 18 354.3 Structures & Improvements 19 365.3 Power Generation Equipment 10 5.598 18 364.3 Futures & Improvements 10 599.4 Other Plant & Mixe. Equipment 10 5.598 18 364.5 Power Generation Equipment 19 365.3 Power Generation Equipment 19 365.3 Power Generation Equipment 10 5.598 18 364.5 Power Generation Equipment 19 365.5 Power Generation Equipment 10 365.5 Power Generation Equipment 10 365.5 Power Generation Equipment 10 365.6 Reuse Services 10 365.6 Reuse Services 10 365.6 Reuse Services 10 365.7 Equipment 10 110 10 365.6 Reuse Services 10 365.7 Fower Generation Equipment 10 110 10 365.6 Reuse Services 10 365.7 Fower Generation Equipment 10 110 10 365.7 Sorticures & Improvements 10 367.7 Four Collegement 10 40.6 For Collegement 10 50 367.7 For Collegement 10 367.7 For Collegement 10 367.7 Reuse Equipment 10 367.7 Mixellaneous Equipment 10 367.7 Mixellaneous Equipment 10 367.7 Mixellaneo			-		_				
9 80.0 Collection Sewers - Force   (51)   (51)			-		_				
3   301   Collection Severs - Gravity   36,222   36,222   36,222   13   302   2   Special Collection Severs - Gravity   36,222   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,322   36,323			(51)		(51)				
1   302.2   Special Collecting Structures   (1,583)   (1,583)   (1,583)   (1,583)   (3,583)							•		
12 83.23 Services to Customers (1,583) (1,583) 13 64.2 Fibor Measuring Provinces (508) (508) 13 65.2 Fibor Measuring Installations 15 STSTEM PUMPING Flant & Miss. Equipment 15 STSTEM PUMPING FLANT 17 93.31 Land & Land Hights 18 35.4 Structure & Improvements (2,272) (2,272) 19 35.5 Province Generation Equipment - Pumping Ptt 10 370.3 Receiving Wells 17 371.3 Pumping Equipment (9,852) (9,852) 18 98.3 Other Plant & Miss. Equipment 10 373.4 Land & Land Hights 10 374.4 Land & Land Hights 10 374.4 Land & Land Hights 11 53.4 Land & Land Hights 12 34.4 Structure & Improvements 12 34.4 Structure & Improvements 12 34.4 Structure & Improvements 13 34.4 Plant Sewers 13 38.4 Plant Sewers 13 38.4 Plant Sewers 14 38.4 Plant Sewers 15 374.5 Structure & Improvements 16 38.5 Floreture & Improvements 17 37.5 Promping Equipment 18 374.5 Structure & Improvements 19 375.5 Prower Generation Equipment 19 377.5 Promping Equipment 19 377.5 Promping Equipment 10 4 335.5 Floreture & Improvements 10 374.5 Structure & Improvements 11 375.6 Floreture & Improvements 12 375.6 Floreture & Improvements 13 375.6 Floreture & Improvements 14 355.6 Floreture & Improvements 15 371.5 Furning Equipment 16 375.6 Floreture & Improvements 17 371.6 Furning Equipment 18 375.6 Floreture & Improvements 19 375.7 Floreture & Improvements 19 375.7 Floreture & Improvements 19 375.7 Floreture & Improvements 10 43 375.6 Floreture & Improvements 11 10 110 110 110 110 110 110 110 110 1			-		-				
13   36.2 Flow Measuring Devices   (508)   (508)		•	(1,583)		(1,583)				
14 86.52 Flow Measuring installations 15 989.2 OF Plant & Misc. Equipment 15 989.2 Flow Plant & Misc. Equipment 16 975TEM PUMPING PLANT 17 9353 Land & Land Rights 18 354.3 Structure & Improvements 18 354.3 Structures & Improvements 19 370.3 Receiving Wells 20 370.3 Receiving Wells 21 371.3 Pumping Equipment 22 989.3 Other Plant & Misc. Equipment 23 182.4 Structure & Improvements 24 182.4 Structure & Improvement Equipment 25 384.4 Structure & Improvement Equipment 26 355.4 Power Generation Equipment 27 380.4 Treatment & Disposal Equipment 28 381.4 Plant Severs 29 382.4 Outfall Sever Lines 30 383.4 Other Plant & Misc. Equipment 31 RECLAIMED WATER TREATMENT PLANT 32 353.5 Land & Land Rights 31 354.5 Structures & Improvements 32 371.5 Pumping Equipment 33 371.5 Pumping Equipment 40 353.5 Treatment & Disposal Equipment 51 371.5 Pumping Equipment 52 374.5 Feuro Generation Receivors 53 735.5 Fower Generation Receivors 54 383.5 Structures & Improvements 55 374.5 Feuro Flant & Misc. Equipment 66 375.6 Reuse Distribution Receivors 67 375.6 Reuse Meters & Meter Installations 68 381.5 Flant Severs 69 383.6 Land & Land Rights 60 383.6 Land & Land Rights 61 375.6 Reuse Services 61 375.6 Reuse Meters & Meter Installations 62 383.7 Structures & Improvements 63 375.6 Reuse Retrieves & Meter Installations 64 375.6 Reuse Meters & Meter Installations 65 332.7 Structures & Improvements 66 383.7 Order Plant & Misc. Equipment 67 375.6 Reuse Retrieves & Meter Installations 67 375.6 Reuse Retrieves & Meter Installations 68 383.7 Structures & Improvements 7.767 (1,101) 6,666 7.765 332.7 Structures & Improvements 7.767 (1,101) 6,666 7.767 (1,101					(508)				
15   \$89.2 Other Plant & Misc. Equipment			-		-				
13 33.3 a land & land Rights 13 53.4 a Structures & Improvements 12 370.3 Receiving Wells 13 71.3 Pumping Equipment 14 371.3 Pumping Equipment 15 371.3 Pumping Equipment 16 373.4 land & land Rights 17 373.4 land & land Rights 18 354.4 bructures & Improvements 18 354.4 bructures & Improvements 19 380.4 Other Plant & Misc. Equipment 19 380.4 Treatment & Obsposal Equipment 106.598 18 381.4 Plant Sewers 19 382.4 Outfall Sewer Lines 10 383.4 Structures & Improvements 10 383.5 Structures & Improvements 10 383.5 Structures & Improvements 10 383.5 Structures & Improvements 10 3 383.5 Structures & Improvements 10 4 355.5 Improvements 10 5 371.5 Pumping Equipment 10 6 371.5 Pumping Equipment 10 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			-		-				
18 354.3 Structures & Improvements	16	SYSTEM PUMPING PLANT							
370.3   Receiving Wells   9,852   9,852   1,9353   1,93	17	353.3 Land & Land Rights	-		-				
20 370.3 Receiving Wells   1 371.3 Pumping Equipment   9,852   9,852   2 389.3 Other Plant & Misc. Equipment   7			(2,272)		(2,272)				
13 371.3 Pumping Equipment			-		<del>-</del>				
23 383.5 Other Plant & Misc. Equipment 24 TREATMENT AND DISPOSAL PLANT 25 354.4 Structures & Improvements (274) (274) 26 355.4 Power Generation Equipment 106,598 106,598 28 381.4 Plant Sewers			- (0.0=0)		(0.053)				
TREATMENT AND DISPOSAL PLANT			(9,852)	1	(9,032)				
33.4 Land & Land Rights   Card   Ca			-		•				
25 354.4 Structures & Improvements (274) 26 355.4 Power Generation Equipment Treatment Pit			_		_				
25 353.5 Power Generation Equipment - Treatment Pit 27 380.4 Treatment & Disposal Equipment 28 381.4 Plant Sewers 29 382.4 Outfall Sewer Lines 30 383.4 Other Plant & Misc. Equipment 30 383.4 Other Plant & Misc. Equipment 31 382.5 Structures & Improvements 32 353.5 Structures & Improvements 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 38 389.5 Other Plant & Misc. Equipment 40 RECLAIMED WATER DISTRIBUTION PLANT 41 352.6 Franchises 42 353.6 Land & Land Rights 43 354.6 Structures & Improvements 45 366.6 Reuse Services 46 367.6 Reuse Plants & Misc. Equipment 47 371.6 Reuse Fransmission & Distribution System 48 375.6 Reuse Fransmission & Distribution System 49 389.6 Other Plant & Misc.elianeous Equipment 50 GENERAL PLANT 51 353.7 Land & Land Rights 52 354.7 Structures & Improvements 53 357.7 Ordice Frantines 54 391.7 Transportation Equipment 55 391.7 Transportation Equipment 56 391.7 Transportation Equipment 57 393.7 Tools, Shop & Garage Equipment 58 394.7 Laboratory Equipment 59 395.7 Ordice Frantines 50 396.7 Ordice Frantines 51 397.7 Miscellaneous Equipment 52 397.7 Miscellaneous Equipment 53 397.7 Tools, Shop & Garage Equipment 54 397.7 Miscellaneous Equipment 55 397.7 Tools, Shop & Garage Equipment 56 397.7 Nover Operated Equipment 57 397.7 Miscellaneous Equipment 58 397.7 Ordice Frantines 59 397.7 Miscellaneous Equipment 50 397.7 Miscellaneous Equipment 51 397.7 Miscellaneous Equipment 52 397.7 Miscellaneous Equipment 53 397.7 Miscellaneous Equipment 54 397.7 Miscellaneous Equipment 55 397.7 Miscellaneous Equipment 56 397.7 Miscellaneous Equipment 57 397.7 Miscellaneous Equipment 58 397.7 Miscellaneous Equipment 59 397.7 Miscellaneous Equipment 50 397.7 Miscellaneous Equipment 50 397.7 Miscellaneous Equipment 51 397.7 Miscellaneou			(274)		(274)				
27 380.4 Treatment & Disposal Equipment 106,598 28 381.4 Plant Sewers 38 381.5 Structures & Improvements 39 381.5 Structures & Improvements 30 381.5 Structures & Improvements 30 381.5 Structures & Improvements 30 381.5 Plant Sewers 30 381.5 P			(274)	,	(2, 1,				
381.4 Plant Sewer Ines 382.4 Outfall Sewer Lines 382.4 Outfall Sewer Lines 382.5 Structures & Improvements 382.5 Structures & Improvements 382.5 Structures & Improvements 382.5 Structures & Improvements 383.5 Franchises 383.5 Franchises 383.6 Franchises 383.6 Land & Land Rights 383.6 Fower Generation Equipment 383.6 Structures & Improvements 383.7 Stru			106 598		106,598				
29   38.4 Outfall Sewer Lines   -   -   -		• • • • • • • • • • • • • • • • • • • •	100,330		-				
389.4 Other Plant & Misc. Equipment 31 RECLAIMED WATER TREATMENT PLANT 33 S15.5 Sand & Land Rights 33 35.5 Structures & Improvements 43 355.5 Power Generation Equipment 55 371.5 Pumping Equipment 66 374.5 Reuse Distribution Reservoirs 77 380.5 Treatment & Disposal Equipment 78 381.5 Plant Sewers 78 381.5 Plant Sewers 78 381.5 Plant Sewers 78 382.5 Plant & Misc. Equipment 89 381.5 Plant Sewers 89 389.5 Other Plant & Misc. Equipment 80 381.5 Plant Sewers 80 38			_		_				
RECLAIMED WATER TREATMENT PLANT			-		-				
33 353.5 Land & Land Rights 33 354.5 Structures & improvements 34 355.5 Power Generation Equipment 55 374.5 Reuse Distribution Reservoirs 56 374.5 Reuse Distribution Reservoirs 57 380.5 Treatment & Disposal Equipment 58 381.5 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 49 389.6 Other Plant & Miscellaneous Equipment 50 GENERAL PLANT 51 353.7 Land & Land Rights 53 354.7 Structures & Improvements 54 390.7 Office Furniture & Equipment 57 392.7 Transportation Equipment 58 394.7 Transportation Equipment 59 395.7 Power Operated Equipment 50 395.7 Power Operated Equipment 51 395.7 Power Operated Equipment 52 396.7 Other Plant & Garage Equipment 53 397.7 Miscellaneous Equipment 54 397.7 Miscellaneous Equipment 55 391.7 Tools, Shop & Garage Equipment 56 396.7 Other Unional Equipment 57 397.7 Tools, Shop & Garage Equipment 58 396.7 Other Distribution Equipment 59 397.7 Miscellaneous Equipment 50 398.7 Other Tangible Plant 51 397.7 Miscellaneous Equipment 52 398.7 Other Tangible Plant 53 398.7 Other Tangible Plant 54 398.7 Other Tangible Plant									
33       354.5 Structures & Improvements       -       -         34       355.5 Power Generation 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       333.6 Land & Land Rights       -       -         43       354.6 Structures & Improvements       -       -         43       355.6 Power Generation Equipment       -       -         43       355.6 Power Generation Equipment       -       -         44       355.6 Power Generation Equipment       -       -         45       366.6 Reuse Meters & Meter Installations       -       -         47       371.6 Pumping Equipment       -       -         48       375.6 Reuse ITransmission & Distribution System       110       110         49       389.6 Other Plant & Miscellaneous Equipment       -       -			-		-				
35 371.5 Power Generation Equipment 371.5 Pumping Equipment 371.5 Pumping Equipment 371.5 Pumping Equipment 371.5 Pumping Equipment 372.5 Pumping Equipment 373.6 Seuse Distribution Reservoirs 372.5 Other Plant & Misc. Equipment 373.6 Sother Plant & Misc. Equipment 373.6 Land & Land Rights 373.6 Land & Land Rights 373.6 Power Generation Equipment 374.6 Structures & Improvements 375.6 Reuse Services 376.6 Reuse Meters & Meter Installations 371.6 Pumping Equipment 375.6 Reuse Miscellaneous Equipment 376.6 Reuse Aland Rights 377.6 Reuse Miscellaneous Equipment 377.6 Pumping Equipment 378.6 Seuse Services 378.6 Seuse Services 378.6 Seuse Services 378.6 Seuse Services 378.6 Seuse Miscellaneous Equipment 379.6 Seuse Miscellaneous Equipment 370.6 Seuse Miscellaneous Equipment 370.7 Seuse Seuse Seuse Equipment 370.7 Seuse			-		-				
36       374.5 Reuse Distribution Reservoirs       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         49       389.6 Other Plant & Miscellaneous Equipment       -         50       GENERAL PLANT       -         51       353.7 Land & Land Rights       -         52       354.7 Structures & Improvements - Common       0         53       394.7 Structures & Improvements - Common       0         54       390.7 Office Furniture & Equipment       -         55       392.7 Stores Equipment       -         60       393.7			-		-				
374.3 regular Distribution Real Voltage 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 43 355.6 Power Generation Equipment 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 48 375.6 Reuse Transmission & Distribution System 49 389.6 Other Plant & Miscellaneous Equipment 50 GENERAL PLANT 51 353.7 Land & Land Rights 52 354.7 Structures & Improvements 53 354.7 Structures & Improvements 54 390.7 Office Furniture & Equipment 55 391.7 Transportation Equipment 60 392.7 Stores Equipment 7,767 (1,101) 6,666 53 391.7 Transportation Equipment 7,767 (1,101) 6,666 53 393.7 Tools, Shop & Garage Equipment 7,767 (1,101) 6,666 54 390.7 Office Furniture & Equipment 7,767 (1,101) 6,666 55 391.7 Transportation Equipment 7,767 (1,101) 6,666 60 392.7 Stores Equipment 60 60 60 395.7 Power Operated Equipment 60 60 60 395.7 Power Operated Equipment 60 60 60 395.7 Ommunication Equipment 60 60 60 396.7 Communication Equipment 60 60 60 397.7 Miscellaneous Equipment 60 60 60 398.7 Other Tangible Plant (40,672) (40,672)	35	371.5 Pumping Equipment	-		-				
38 381.5 Plant Sewers 39 389.5 Other Plant & Misc. Equipment 60 RECLAIMED WATER DISTRIBUTION PLANT 1352.6 Franchises 12 353.6 Land & Land Rights 13 354.6 Structures & Improvements 13 55.6 Power Generation Equipment 13 66.6 Reuse Services 15 367.6 Reuse Meters & Meter Installations 17 371.6 Pumping Equipment 18 375.6 Reuse Transmission & Distribution System 19 389.6 Other Plant & Miscellaneous Equipment 10 110 110 120 131.7 Transportation Equipment 15 354.7 Structures & Improvements 1,684 1,684 1,684 1,684 1,684 1,767 1,101) 1,666 1,767 1,101) 1,666 1,767 1,101) 1,666 1,767 1,101) 1,666 1,767 1,101 1,101 1,101 1,101 1,101 1,101 1,101 1,101 1,101 1,101 1,101 1	36	374.5 Reuse Distribution Reservoirs	5		5				
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 49 389.6 Other Plant & Miscellaneous Equipment 50 GENERAL PLANT 51 353.7 Land & Land Rights 52 354.7 Structures & Improvements 53 354.7 Structures & Improvements 54 390.7 Office Furniture & Equipment 55 391.7 Transportation Equipment 56 392.7 Stores Equipment 57 393.7 Tools, Shop & Garage Equipment 58 394.7 Laboratory Equipment 59 395.7 Power Operated Equipment 50 396.7 Ommunication Equipment 51 397.7 Miscellaneous Equipment 52 397.7 Miscellaneous Equipment 53 397.7 Miscellaneous Equipment 54 397.7 Miscellaneous Equipment 55 397.7 Miscellaneous Equipment 56 397.7 Miscellaneous Equipment 57 397.7 Miscellaneous Equipment 58 397.7 Miscellaneous Equipment 59 397.7 Miscellaneous Equipment 50 397.7 Miscellaneous Equipment 51 397.7 Miscellaneous Equipment 52 398.7 Other Tangible Plant 53 397.7 Miscellaneous Equipment 54 397.7 Miscellaneous Equipment 55 397.7 Miscellaneous Equipment 56 398.7 Other Tangible Plant 57 397.7 Miscellaneous Equipment 58 397.7 Miscellaneous Equipment 59 397.7 Miscellaneous Equipment 50 397.7 Miscellaneous Equipment 50 398.7 Other Tangible Plant 50 398.7 Other Tangible Plant	37	380.5 Treatment & Disposal Equipment	-		-				
## RECLAIMED WATER DISTRIBUTION PLANT  ## 352.6 Franchises	38		-		-				
352.6 Franchises   -	39		•		-				
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         49       389.6 Other Plant & Miscellaneous Equipment       -         50       GENERAL PLANT       -         51       353.7 Land & Land Rights       -         52       354.7 Structures & Improvements       1,684         53       354.7 Structures & Improvements       1,684         53       390.7 Office Furniture & Equipment       7,767       (1,101)       6,666         391.7 Transportation Equipment       2,788       (467)       2,321         56       392.7 Stores Equipment       1       1         57       393.7 Tools, Shop & Garage Equipment       1       1         58       394.7 Laboratory Equipment       60       60         59       395.7 Power Operated Equipment       60       60         60       396.7 Communication Equipment <t< td=""><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td></t<>					_				
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       -       -         56       392.7 Stores Equipment       1       1         57       393.7 Tools, Shop & Garage Equipment       1       1         58       394.7 Laboratory Equipment       -       -         59       395.7 Power Operated Equipment       -       -			•	•	_				
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 49 389.6 Other Plant & Miscellaneous Equipment 40 389.6 Other Plant & Miscellaneous Equipment 40 389.7 Structures & Improvements 41 369.7 Structures & Improvements 42 390.7 Office Furniture & Equipment 43 390.7 Office Furniture & Equipment 44 390.7 Office Furniture & Equipment 45 390.7 Stores Equipment 46 390.7 Stores Equipment 47,767 (1,101) 6,666 48 390.7 Stores Equipment 49 390.7 Stores Equipment 40 390.7 Stores Equipment 40 390.7 Stores Equipment 41 1 42 390.7 Laboratory Equipment 43 390.7 Laboratory Equipment 46 390.7 Communication Equipment 47 390.7 Office Furniture & Equipment 48 390.7 Office Furniture & Equipment 49 390.7 Communication Equipment 40 390.7 Office Furniture & Equipment 41 1 42 390.7 Stores Equipment 43 390.7 Communication Equipment 44 390.7 Office Furniture & Equipment 45 390.7 Office Furniture & Equipment 46 390.7 Office Furniture & Equipment 47 390.7 Office Furniture & Equipment 48 390.7 Office Furniture & Equipment 49 390.7 Office Furniture & Equipment 40 390.7 Communication Equipment 40 390.7 Office Furniture & Equipment 40 390.7 Office Furniture				_	-				
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       -       -         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) <t< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td><td></td><td></td></t<>				-	-				
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       -       -         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)				-	-				
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)				-	=				
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 & Equipments       0       -         54       390.7 Office Furniture & Equipment       7,767       (1,101)       6,666         55       391.7 Transportation Equipment       -       -         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)			110	)	110				
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)				-	-				
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       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)									
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)		353.7 Land & Land Rights		-					
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)	52	354.7 Structures & Improvements			1,684				
Sample   S	53				-				
Section									
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)			2,788	(467)	, 2,321				
Sample   S		· · · · · · · · · · · · · · · · · · ·		- 1	- 1				
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)			:	<b>L</b>	_				
59 395.7 Power Operated Equipment 60 396.7 Communication Equipment 61 397.7 Miscellaneous Equipment 62 398.7 Other Tangible Plant (40,672) (40,672)			c	- 1	eu -				
61 397.7 Miscellaneous Equipment - 62 398.7 Other Tangible Plant (40,672) (40,672)			ы		-				
62 398.7 Other Tangible Plant (40,672) (40,672)				_	-				
02 330.7 Otter ranging right			(40.67	2)	(40,672	)			
b3	63		( = , = ,			_			
64 TOTAL 100,023 (1,568) 98,455 N/A N/A			100,02	3 (1,568	) 98,455	N/A	N/A	_	

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

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.

Schedule: A-10 Page 2 of 2 Preparer: Deborah D. Swain Recap Schedules: A-2, A-8

11	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Dec 15	(15) 13-Month
Line No.	Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average 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	-	•	•	-	-	-	•	•	-	_		-	-	
Ŕ	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-			-	328	330	333	335	337	(51
9	360.2 Collection Sewers - Force	(2,129)	(2,119)	315	317	319	321	324	326		36,557	36,667	36,778	36,888	36,22
10	361.2 Collection Sewers - Gravity	35,543	35,653	35,783	35,894	36,004	36,115	36,225	36,336	36,446	30,337	30,007	50,770		
11	362.2 Special Collecting Structures	-	-	-	-	-	•			(1,865)	(1,860)	(1,854)	(1,848)	(1,842)	(1,58
12		-	-	(1,899)	(1,893)	(1,888)	(1,882)	(1,877)	(1,871)		(376)	(332)	(288)	(243)	(50
13	364.2 Flow Measuring Devices	(773)	(729)	(685)	(641)	(596)	(552)	(508)	(464)	(420)	(3/0)	(332)	(200)	(2.5)	•-
14	365.2 Flow Measuring Installations		-	-	-	-	-	•	•	-	-		_	_	
	389.2 Other Plant & Misc. Equipment		-	-	-	-	-		-	-	-	•			
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights											(0.075)	(2.277)	(2,278)	(2,27)
17		(2,266)	(2,267)	(2,268)	(2,269)	(2,270)	(2,271)	(2,272)	(2,273)	(2,274)	(2,275)	(2,276)	(2,277)	(2,276)	(2,2)
18	354.3 Structures & Improvements	(2,200)	,_,,	-			-	-	-	-	-	-	-	•	
19		_	_		-	-		-	-	•		-	(0.000)	(0.000)	(9,85
20		(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)	(3,63.
21		(11,020)	(10,007)	(==, := :,	-		-	-	-	-	-	-	-	-	
22		-													
23														(-=0)	(27
24			_	(375)	(365)	(354)	(344)	(334)	(324)	(313)	(303)	(293)	(283)	(273)	(27-
25		•	•	(373)	(303)	(20.)		` <u>-</u>		-	-	-	-	-	
26		•		407.776	108,289	108,802	109,314	109,827	110,340	110,853	110,635	111,158	111,679	112,201	106,59
27	380.4 Treatment & Disposal Equipment	87,193	87,705	107,776	100,209	100,002	105,514		,-		-	-	-	-	
28	381.4 Plant Sewers	-	-	-	-	•	_	_	_	-	-	-	-	-	
29	382.4 Outfall Sewer Lines	-		-	-	•			_		-	-	-	-	
30	389.4 Other Plant & Misc. Equipment	-	-	-	•	-									
31															
32									_		_	-	-	-	
33		-	-	-	•	•	•	-		_	-	-	-	-	
34		•	-	-	-	•	-	-		_	_	-		-	
35		•	•	•	-			5	5	5	5	5	6	6	
36		5	5	5	5	5	5	5	,			-		-	
37		-	-	-	-	-	-	-	•	-	_		_	-	
38		•	-	-	-	-	-	•	•					-	
39		-	-	-	•	-	-	-	•	-					
40											_	_			
41		-	-	-	-	-	-	-	-	•	=	_		_	
42		-	-	-	-	-	•	-	•	-	-	_		_	
42	·	-	-	-	-	-	-	-	-	•	•		-		
	· · · · · · · · · · · · · · · · · · ·	-	-	-	-	-	-	-	-	-	-	-	_	_	
44			-	-	-	-	-	-	-	-	-	-	_	-	
45			-	-	-	-	-	-	-	-	•	•	-	-	
			-	-		-	-	-	-		-		122	124	11
47		97	99	101	103	106	108	110	113	115	117	119	122	124	•
48		-		-	-		-	-	-	-	-	•	•	-	
49	_														
50												. ==-	4 707	1,796	1,6
5:		1,323	1,296	1,707	1,716	1,725	1,734	1,743	1,752	1,760	1,769	1,778	1,787		7,7
5	354.7 Structures & Improvements	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	2,7
5		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	2,7
5		2,805	2,773	2,760	_,	-,		-	-	-	-	-	-	-	
5!		:	1	1	1	1	1	1	1	1	1	1	1	1	
5		1	1	1	-			-	-		-	-	-		
5	7 394.7 Laboratory Equipment	-	-	-	14	28	43	57	71	85	100	114	128	142	
5		-	-	-	14	20		-	-	-	-	-	-	-	
5	9 396.7 Communication Equipment	-	-	-	-	-		-	_	_	-	-	-	-	
	o 397.7 Miscellaneous Equipment	-	<u>.</u>		(40.704)	(40.200)	(40,487)	(40,586)	(40,684)	(40,783)	(40,881)	(40,980)	(41,079)	(41,177)	
	1 398.7 Other Tangible Plant	(41,092)	(40,123)	(40,192)		(40,388)		103,631	104,179	105,050	105,148	106,046	106,939	107,821	100,0
	2 TOTAL	77,093	78,742	100,035	100,996	101,872	102,749	103,031	104,179	100,000	_00,1.70				

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

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			Year-End	Balance	
No.	Description	w	ater	Wa	stewater
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				(= 6.5)
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			40.55		7.000
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

Schedule: A-12

Page 1 of 2

Preparer: Deborah D. Swain

Recap Schedules: A-1, A-2

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 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	<u>Adjustments</u>	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-		-
4				
5	Line/Main Extension Fees			-
6		44,778		44,778
7	Tapping & Meter Installation Fees	44,776		4,,,,,
8 9	Contributed Lines	33,099		33,099
10	Contributed Lines	,		
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	11 /05 to Februaries Food			-
21 22	Line/Main Extension Fees			
23	Contributed Lines	_		-
24	Contributed Lines			
25	Other - Tap Fees	6,750		6,750
26				
27	Other - Contributed Property/Connection Fees	450		450
28				
29				7 200
30	Total	7,200		- 7,200

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 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

(1)	(2) Prior <b>Year</b>	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13-Month Average Bal
lo. Description	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Мау-15	Jun-15	jul-15	Aug-15	2eb-12	OCC-13	1107 23		
1 WATER														
2 CIAC-WTR RES CAP FEE 3 CIAC-WTR PLT MOD FEE														<del></del>
4 SUB-TOTAL PLANT FEES				<u> </u>						<u> </u>	<del></del>			
5						22.000	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
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	33,099	33,099	33,099
SUB-TOTAL MAINS	33,099	33,099	33,099	33,099	33,033	33,055	33,033	35,555						
8	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
9 CIAC-WTR.STRUC & IMPR SRC SUPPLY &	148	148	148	148	148	148	148	148	148	148	148	148	148	148 4,624
O CIAC-WTR.STRUCT & IMPRV (WTRTP)	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624 0	4,624 0	1,900
2 CIAC-WTR.ELECTRIC PUMP EQUIP SRC P		12,347	0	0	0	0	0	0	0	0 12,347	0 12,347	12,347	12,347	10,447
3 CIAC-WTR.ELECTRIC PUMP EQUIP WTP	0	0	12,347	12,347	12,347	12,347	12,347	12,347	12,347 2,205	2,205	2,205	2,205	2,205	2,205
4 CIAC-WTR.WATER TREATMENT EQPT	2,205	2,205	2,205	2,205	2,205	2,205	2,205 10,418	2,205 10,418	10,418	10,418	10,418	10,418	10,418	10,418
5 CIAC-WTR.DIS RESV & STNDPIPES	10,418	10,418	10,418	10,418	10,418	10,418	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
L6 CIAC-WTR.HYDRANTS	2,970	2,970	2,970	2,970 71,641	2,970 71,641	2,970 71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,641	71,648
7 CIAC- OTHER TANGIBLE PLT WATER	71,732	71,641	71,641	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,829	106,836
18 SUB-TOTAL CONTRIBUTED PROPERTY	106,920	106,829	106,829	100,025	100,023	200,020								
9	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
O CIAC-WTR.SERVICE LINES	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115 156	4,115 156
1 CIAC-WTR.METERS 12 CIAC-WTR.METER INSTALLATIONS	156	156	156	156	156	156	156	156	156	156	156	156	26,800	26,531
3 CIAC-WATER-TAP	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,450	26,800 150	26,800 150	150	150
24 CIAC-WATER-TAP	150	150	150	150	150	150	150	150	150	150 44,697	45,047	45,047	45,047	44,778
5 SUB-TOTAL TAPS & METERS	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,697	44,037	43,047	45,047	1,5,75	
6						404.635	184,625	184,625	184,625	184,625	184,975	184,975	184,975	184,713
7 TOTAL WATER CIAC	184,716	184,625	184,625	184,625	184,625	184,625	184,623	104,025	10 1,022					
33 CIAC-SWR PLT MOD FEE		-	-					-	-	-			-	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35						-	- 0	- 0		0	- 0	- 0	-	
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	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS					0	0	0	0	0			0	0	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES	0	0	0		0	0	0	0	0				0	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS	0	0	0		0	0	0	0	0			0	0	·
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS	0 0	0	0		0	0	0	0	0	-		0	0	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC - STRUCT/IMPRV COLLECTION	0	0	0		0	0	0	0	0				-	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC - STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PUMP PLT LS 43 CIAC-STRUCT/IMPRV TREATMENT PLA	0 0 	0 0	0 0	0	0 0	0 0	0	0	0	-			-	
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35  36 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV PUMP PLT LS  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMP GEN PLT	0 0	0 0	0		0 0	0	0 0 -	0 0	0 0	0	- 0	- 0	0	
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC-STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PUMP PLT LS 43 CIAC-STRUCT/IMPRV TREATMENT PLA 44 CIAC-STRUCT/IMPR GEN PLT 45 CIAC-FOWER GEN EQUIP PUMP PLT 45 CIAC-FOWER GEN EQUIP PUMP PLT	0 0 	0 0	0 0	0	0 0	0 0	0 0 -	0 0	.0	0 0	0 0 0	0 0	0	6
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC - STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PIMP PLT LS 43 CIAC-STRUCT/IMPRV TREATMENT PLA 44 CIAC-STRUCT/IMPR GEN PLT 45 CIAC-POWER GEN EQUIP PUMP PLT 46 CIAC-POWER GEN EQUIP PUMP PLT 46 CIAC-POWER GEN EQUIP PUMP PLT 46 CIAC-POWER GEN EQUIP TREAT PLT	0 0 	0 0	0 0	0	0 0	0 0	0 0 0	0 0	.000	0 0	0 0	0 0	0	69
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV COLLECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRCT/IMPR GEN PLT  45 CIAC-POWER GEN EQUIP PUMP PLT  46 CIAC-POWER GEN EQUIP PUMP PLT  47 CIAC-TREAT/DISP EQUIP LAGOON	0 0 	0 0 0 450	0 0	0 0	0 0	0 0	0 0 -	0 0	.0	0 0	0 0 0	0 0	0	69
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC-STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PUMP PLT LS 43 CIAC-STRUCT/IMPRV TREATMENT PLA 44 CIAC-STRCT/IMP GEN PLA 45 CIAC-POWER GEN EQUIP PUMP PLT 46 CIAC-POWER GEN EQUIP PATP PLT 47 CIAC-TREAT/DISP EQUIP TAGON 48 CIAC-TREAT/DISP EQUIP TAGON 48 CIAC-TREAT/DISP EQUIP TAGON 48 CIAC-TREAT/DISP EQUIP TROP	0 0 	0 0 0 450	0 0	0 0 0	0 0	0 0	0 0 0 0	0 0	0 0	0 0	0 0 0	0 0 0	0	6!
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV COLLECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMPR GEN PLT  45 CIAC-POWER GEN EQUIP PUMP PLT  46 CIAC-COWER GEN EQUIP PUMP PLT  47 CIAC-TREAT/DISP EQUIP PLAGOON  48 CIAC-COUTFALL LINES  49 CIAC-OUTFALL LINES	0 0 	0 0 0 450	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	.0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0	6:
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC - STRUCT/IMPRV PCULECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMP GEN PLT  45 CIAC-POWER GEN EQUIP PUMP PLT  46 CIAC-POWER GEN EQUIP PLEAT PLT  47 CIAC-TREAT/DISP EQUIP TREAT PLT  48 CIAC-TREAT/DISP EQUIP TREAT PLT  49 CIAC- CUTFALLURES  50 CIAC-OUTFALLURES  51 CIAC-OUTFALLURES	0 0 	0 0 450	0 0	0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	0 0	0 0	0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6:
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV COLLECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TRATIMENT PLA  44 CIAC-STRUCT/IMPRV TRATIMENT PLA  45 CIAC-POWER GEN EQUIP TRAT PLT  46 CIAC-POWER GEN EQUIP PLAGOON  47 CIAC-TREAT/DISP EQUIP TATO PLT  49 CIAC- OUTFALL LINES  50 CIAC-OTHER TANGIBLE PLT SEWER  51 SUB-TOTAL CONTRIBUTED PROPERTY	0 0 	0 0 450	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	.0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0 0 450	38 45
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 S  36 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC - STRUCT/IMPRV PCULECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMP GEN PLT  45 CIAC-POWER GEN EQUIP PUMP PLT  46 CIAC-POWER GEN EQUIP PREAT PLT  47 CIAC-TREAT/DISP EQUIP TREAT PLT  48 CIAC-STRUCTLINES  50 CIAC-OUTFALLUNES  51 SUB-TOTAL CONTRIBUTED PROPERTY  52 SIB-TOTAL CONTRIBUTED PROPERTY  53 CIAC-SERVICES TO CUSTOMERS	0 0 0 0 1 450 0 0 0	0 0 450 0 0 0 0 450	0 0 0 0 0 0 450	0 0 0 0 0 450 450	0 0 0 0 0 0 0 450	0 0 0 0 0 0 0 450	0 0 0 0 0 0 450	0 0 0 0 0	.0 0 0	0 0 0 0	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	38 45 6,75
33 CIAC-SWR PLT MOD FEE  14 SUB-TOTAL PLANT FEES  15 CIAC-FORCE MAINS  17 CIAC-GRAVITY MAINS  18 CIAC-SWR MANHOLES  19 SUB-TOTAL MAINS  10 CIAC-STRUCT/IMPRV COLLECTION  10 CIAC-STRUCT/IMPRV PUMP PLT LS  11 CIAC-STRUCT/IMPRV TREATMENT PLA  12 CIAC-STRUCT/IMPRV TREATMENT PLA  13 CIAC-STRUCT/IMPR SPUDIP PLATE  14 CIAC-STRUCT/IMP GEN PLATE  15 CIAC-POWER GEN EQUIP PRATE PLT  16 CIAC-POWER GEN EQUIP PLAGOON  17 CIAC-TREAT/DISP EQUIP TRT PLT  18 CIAC-TREAT/DISP EQUIP TRT PLT  19 CIAC-TREAT/DISP EQUIP TRY PLT  19 CIAC-TREAT/DISP EQUIP TRY PLT  10 CIAC-TREAT ANGIBLE PLT SEWER  10 SUB-TOTAL CONTRIBUTED PROPERTY  10 CIAC-SERVICES TO CUSTOMERS  10 CIAC-SERVICES TO CUSTOMERS  10 CIAC-SERVICES TO CUSTOMERS	0 0 	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0	0 0 0 0 0 0 0 450	0 0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 450	0 0 0 0 450 450	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	69 38 45 6,75
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV COLLECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMPRV PUMP PLT LS  45 CIAC-FOWER GEN EQUIP PUMP PLT  46 CIAC-FOWER GEN EQUIP TREAT PLT  47 CIAC-POWER GEN EQUIP TREAT PLT  48 CIAC-TREAT/DISP EQUIP LAGOON  48 CIAC-TREAT/DISP EQUIP TRET PLT  49 CIAC-OUTFALL LINES  50 CIAC-OUTFALL LINES  51 SUB-TOTAL CONTRIBUTED PROPERTY  52  53 CIAC-SERVICES TO CUSTOMERS  54 CIAC-SEWER-TAP  55 SUB-TOTAL TAPS	0 0 0 0 1 450 0 0 0	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 450	0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	38 45 6,75
33 CIAC-SWR PLT MOD FEE  44 SUB-TOTAL PLANT FEES  45 SIB-  46 CIAC-FORCE MAINS  47 CIAC-GRAVITY MAINS  48 CIAC-SWR MANHOLES  49 SUB-TOTAL MAINS  40 CIAC-STRUCT/IMPRV POLIPECTION  41 CIAC-STRUCT/IMPRV PUMP PLT LS  42 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMP GEN PLT  45 CIAC-POWER GEN EQUIP PUMP PLT  46 CIAC-POWER GEN EQUIP PREAT PLT  47 CIAC-TREAT/DISP EQUIP TREAT PLT  49 CIAC-OUTFALLUNES  50 CIAC-OUTFALLUNES  51 SUB-TOTAL CONTRIBUTED PROPERTY  52 CIAC-SERVICES TO CUSTOMERS  54 CIAC-SEWER-TAP  55 SUB-TOTAL TAPS  56	0 0 	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	38 45 6,75
33 CIACSWR PLT MOD FEE  14 SUB-TOTAL PLANT FEES  15 CIAC-FORCE MAINS  16 CIAC-GRAVITY MAINS  17 CIAC-GRAVITY MAINS  18 CIACSWR MANHOLES  18 SUB-TOTAL MAINS  10 CIACSTRUCT/IMPRV COLLECTION  10 CIACSTRUCT/IMPRV PUMP PLT LS  10 CIACSTRUCT/IMPRV TREATMENT PLA  10 CIACSTRUCT/IMPRV TREATMENT PLA  10 CIACPOWER GEN EQUIP PLATE PLT  10 CIACPOWER GEN EQUIP PLATE PLT  11 CIACTREAT/DISP EQUIP TRT PLT  12 CIACTREAT/DISP EQUIP TRT PLT  13 CIACTREAT/DISP EQUIP TRY PLT  14 CIACTREAT/DISP EQUIP PLAGOON  15 CIACTREAT ANGIBLE PLT SEWER  16 SUB-TOTAL CONTRIBUTED PROPERTY  17 CIACTREAT TANGIBLE PLT SEWER  18 SUB-TOTAL CONTRIBUTED PROPERTY  19 CIACSERVICES TO CUSTOMERS  10 CIACSEWER-TAP  10 SUB-TOTAL TAPS  10 CIACREUSE SERVICES	0 0 	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 0 450 450	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450 6,750	0 0 0 0 450 450	0 0 0 0 450 450 6,750	388 45 0 6,75
33 CIAC-SWR PLT MOD FEE  34 SUB-TOTAL PLANT FEES  35 CIAC-FORCE MAINS  37 CIAC-GRAVITY MAINS  38 CIAC-SWR MANHOLES  39 SUB-TOTAL MAINS  40  41 CIAC-STRUCT/IMPRV COLLECTION  42 CIAC-STRUCT/IMPRV PUMP PLT LS  43 CIAC-STRUCT/IMPRV TREATMENT PLA  44 CIAC-STRUCT/IMPRV PUMP PLT LS  45 CIAC-FOWER GEN EQUIP PLAGOON  46 CIAC-TREAT/DISP EQUIP LAGOON  47 CIAC-OUTFALL LINES  50 CIAC-OUTFALL LINES  51 SUB-TOTAL CONTRIBUTED PROPERTY  52  53 CIAC-SERVERS TO CUSTOMERS  54 CIAC-SEWER-TAP  55 SUB-TOTAL TAPS  56  57 CIAC-REUSE SERVICES  58 CIAC-REUSE MGMT FEE	0 0 	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 45(2 45(2 6,75(3	38 45 0 6,75
38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC - STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PUMP PLT LS 43 CIAC-STRUCT/IMPRV FERT METAL 44 CIAC-STRCT/IMP GEN PLT 45 CIAC-POWER GEN EQUIP PUMP PLT 46 CIAC-POWER GEN EQUIP PTRAT PLT 47 CIAC-TREAT/DISP EQUIP TRAT PLT 47 CIAC-TREAT/DISP EQUIP TRAT PLT 49 CIAC-OUTFALL LINES 50 CIAC-OUTFALL LINES 51 CIAC-OUTFALL CONTRIBUTED PROPERTY 52 52 53 CIAC-SERVICES TO CUSTOMERS 54 CIAC-SEWER-TAP 55 SUB-TOTAL TAPS 56 57 CIAC-REUSE SERVICES	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450	0 0 0 0 450 450	0 0 0 0 450 450 6,750	0 0 0 0 450 450	0 0 0 0 45(2 45(2 6,75(3	6: 38 45 0 6,75 0 6,75
33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES 39 SUB-TOTAL MAINS 40 41 CIAC - STRUCT/IMPRV COLLECTION 42 CIAC-STRUCT/IMPRV PUMP PLT LS 43 CIAC-STRUCT/IMPRV TREATMENT PLA 44 CIAC-STRUCT/IMPRV TREATMENT PLA 45 CIAC-POWER GEN EQUIP PLEATMENT PLA 46 CIAC-POWER GEN EQUIP PLEATMENT PLT 47 CIAC-TREAT/JOISP EQUIP TREAT PLT 49 CIAC-OUTFALL LINES 51 CIAC-OUTFALL LINES 52 CIAC-SERVICES TO CUSTOMERS 53 CIAC-SERVICES TO CUSTOMERS 54 CIAC-SEWER-TAP 55 SUB-TOTAL TAPS 56 57 CIAC-REUSE SERVICES 58 CIAC-REUSE RES CAP FEE	0 0 	0 0 450 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 0 450 450 6,750	0 0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	0 0 0 0 450 450 6,750	38 38 45 0 6,75

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.

ne					
lo.	Description		Water		Wastewater
	Balance 12/31/08	\$	77,419	\$	760
			7 <b>,258</b>		196
2	Additions Retirements				
	Adjustments - Rounding				1
<b>4</b> 5	Adjustments - nodinamg				
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	Augustina in a management				
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)		
17	•				4 220
18	Balance 12/31/11	\$	110,045	\$	1,339
19	Additions		8,668		384
20	Retirements				
21	Adjustments - UIF Allocations		83		
22		<del></del>	440.700		1,723
23	Balance 12/31/12	\$	118,796	>	407
24	Additions		8,792		407
25	Retirements		6 227		582
26	Adjustments - UIF Allocations		6,327 (1		362
27	Adjustments - Rounding		(1		
28			133,914	ė	2,71
29	Balance 12/31/13	\$	8,999		18
30	Additions		6,533		10.
31	Retirements		(16,603	١.	1,67
32	Adjustments - UIF Allocations		(10,003	,	_,,,,
33	Adjustments - Rounding				<del></del>
34		\$	126,310	\$	4,57
<b>3</b> 5	Balance 12/31/14	7	14,872		7
36	Additions		14,072	-	•
37	Retirements				
38	Adjustments - Rounding				
39		\$	141,182	Ś	4,64
40	Balance 12/31/15	₹	141,102	- •	7-
41					
42	Note: 2015 starting and ending balance in Annual Report do not tie to		serna dua sa alla sa	tion-	

Supporting Schedule: A-14 Recap Schedule: A-19 Schedule of Accumulated Amortization of CIAC Test Year Average Balance - Water and Wastewater

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
••		Test Year		Adjusted	Non-Used & Useful %	Non-Used & Amount	Non-Used & Useful %	Non-Used & Amount
Line	S	Average Bal.	Adjustments	Average	Final	Final	Test Year	Test Year
No.	Description	Average bal.	Aujustinents	Average				
	WATER							
1 2	WAIER							
3	Plant Capacity Fees	_		-				
4	Figure Capacity ( ecs							
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	•		<b>=</b>	

Florida Public Service Commission Schedule: A-14 Page 2 of 2 Preparer: Deborah D. Swain

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 [ ]

e	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
	Description	Dec-14	<u>Jan-15</u>	Feb-15	Mar-15	Apr-15	May-15	<u>jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	Sep-15	<u>Oct-15</u>	Nov-15	<u>Dec-15</u>	Average Bal
	VATER														
	CC AMORT WATER RES CAP FEE-NC														
	CC AMORT WATER PLT MOD FEE-NC UB-TOTAL PLANT FEES	<del></del>			-	-		-							
>	UB-IUIAL PLANT FEES												0.510	9,574	9,220
۸	CC 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 9,510	9,574	9,221
	UB-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	3,374	3,55
		_		•	•	0	0	0	0	0	0	0	0	0	
	ACC AMORT-ORGANIZATION	0	0 858	0 873	0 879	886	892	899	905	912	918	924	931	937	89
	ACC AMORT STRUCT & IMPRV SRC	852 51	52	53	53	53	54	54	54	55	55	56	56	56	5
	ACC AMORT STRUCT & IMPRV - WTP 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	1,78
	ACC AMORT WELLS & SPRINGS 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 5,909	2,70 4,88
	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	1,161	1,09
	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 3,416	1,153 3,440	3,463	3,40
	ACC AMORT DIS RESV & STNDPIPES	3,721	3,744	3,229	3,252	3,276	3,299	3,322	3,346	3,369 780	3,393 785	791	796	802	76
	ACC AMORT HYDRANTS	725	730	747	752	758	763	769	774	80,147	80,608	81,070	81,531	81,993	82,88
	ACC AMORT OTHER TANG PLT WATER	100,245	100,661	77,377	77,838	78,300	78,762	79,223 94,872	79,685 95,418	95,964	96,507	97,054	97,597	98,142	98,47
	SUB-TOTAL CONTRIBUTED PROPERTY	115,040	115,564	92,695	93,237	93,784	94,328	94,872	93,410	33,304	30,007	51,740			
1				2.000	2 020	3,966	3,995	4,024	4,053	4,082	4,110	4,139	4,168	4,197	4,01
	ACC AMORT SERVICE LINES	3,802	3,830	3,909	3,938 2,329	2,346	2,363	2,380	2,397	2,414	2,432	2,449	2,466	2,483	2,37
	ACC AMORT METERS	2,263	2,280 86	2,312 88	2,329	89	90	90	91	92	92	93	93	94	9
	ACC AMORT METER INSTALLATIONS	86 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	6,5
	ACC AMORT WATER CIAC TAP	23	23	30	30	30	31	31	31	31	32	32	32	33	42.0
	ACC AMORT WATER PLT METER FEE-NC 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	13,0
,	SUB-IOTAL TAPS & METERS										440.000	120,003	120,712	121,425	120,70
	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	121,423	
	ACC AMORT SEWER RES CAP FEE - NC ACC AMORT SEWER PLT MOD FEE - NC						<del></del>		-			-			
	SUB-TOTAL PLANT FEES	<u>-</u>												_	
5	ACC AMORT-SEWER FORCE MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ACC AMORT-SEWER FORCE MAINS ACC AMORT-SEWER GRAVITY MAINS	0	0	0		0	0	0	0	0	0	0	0	U	
	ACC AMORT-SWR MANHOLES														
	SUB-TOTAL MAINS														
0						_	0	0	0	0	0	0	0	. 0	
1	ACC AMORT ORGANIZATION	0	0	0	0	0	U	U	U	U	Ū				
	ACC AMORT-STRUCT/IMPRV COLLECTION		_		0	0	0	0	0	0	0	0	0	0	
3	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	0	0	0	U	U	·	·							
	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	229	230	. 0	0	0	0	0	0	0	0	0	0	0	
	ACC AMORT-STRCT/IMP GEN PLT	229	230	·	·										
	ACC AMORT PWR GEN EQP COLL ACC AMORT PWR GEN EQP TREAT											_		c	
	ACC AMORT- TREAT/DISP EQUIP LAGOON	0	0	0	0			0	0			0			
	ACC AMORT- TREAT/DISP EQUIP TRT PLT	0	0	0	0	0	0	0	0	0	0	U	U		
	ACC AMORT- OUTFALL LINE								245	250	254	257	261	265	, ;
	ACC AMORT- OTHER TANG PLT SEWER	(4)						242 242	246 246			257		265	
2	SUB-TOTAL CONTRIBUTED PROPERTY	225	226	227	231	235	239	242	240						
3															
4	ACC AMORT SEWAGE SERVICE LINES		1,656	1,538	1,552	1,566	1,580	1,595	1,609	1,623	1,637	1,651	1,665		
5	ACC AMORT SEWER TAP	1,642						1,595	1,609		1,637	1,651	1,665	1,679	1,
	SUB-TOTAL TAPS	1,642	1,050	1,330	, 1,002	2,500									
7	ACC AMORT DELICE SERVICES														
8	ACC AMORT-REUSE SERVICES ACC AMORT-REUSE TAP														
9	ACC AMORT-REUSE TAP  ACC AMORT-MGMT FEE-NC														
	Moc Distort List and														
-	SUB-TOTAL REUSE														
51	SUB-TOTAL REUSE								4.000	1 077	1 901	1 000	1 926	1.94	4 1.1
60 61 62 63	SUB-TOTAL REUSE  TOTAL WASTEWATER CIAC AMORTIZATION	1,867	1,882	1,765	5 1,783	1,80	1,819	1,837	1,855	1,873	1,891	1,908	1,926	1,94	4 1,8

#### Schedule of Annual AFUDC Rates Used

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

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Florida Public Service Commission

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

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.

		Year-Er	nd Balance
Line No.	Description	Water	Wastewater
NO.	2001.pao.		
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	, to justified the		
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	<ol><li>Various other adjustments to test year as per Schedule A14</li></ol>		
20			
21	Adjusted 12/31/11 Balance		<u>-                                      </u>
22			
23	Adjustments to year-end test year balance:		-
24	•		
25	Adjusted 6/30/10 Balance	N/A	N/A
26			
27			
28	TEST YEAR AVERAGE BALANCE		
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**

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.

No	·	Water	Sewer	13-MC	onth Average
1	Final Rates				
2	Current and Accrued Assets:				2.052
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				(176,934)
10	Accounts Payable				(79,890)
11	Accrued Taxes				(9,652)
12	Accrued Interest				(3,032)
13	Miscellaneous Current and Accrued Liabilities and Credits		-		
14				\$	277,911
15	Equals working capital (Balance Sheet Approach)				
16		\$ 15,778 \$	2,196		
17	Allocation to Water & Sewer	\$ 15,778 \$	2,130		
18				,	Allocated
19	FDC at the and of the test year	12/31/15 ERCs	% of Total		rking Capital
20	Allocation Methodology based on number of ERCs at the end of the test year:	548.8	5.677%		15,778
21	Marion County - Water	76.4	0.790%		2,196
22	Marion County - Wastewater	310.5	3.212%		8,927
23	Orange County - Water		29.685%		82,498
24	Pasco County - Water	2,869.5	12.882%		35,799
25	Pasco County - Wastewater	1,245.2	4.449%		12,365
26	Pinellas County - Water	430.1		*.	77,955
27	5eminole County - Water	2,711.5	28.050%		42,392
28	Seminole County - Wastewater	1,474.5	15.254% 100%	_	277,911
29	TOTAL UIF	9,666.5	10070	_	
30					
31					
31 32	Interim Rates				
	Interim Rates Current and Accrued Assets:				3.063
32	Current and Accrued Assets:  Cash				•
32 33	Current and Accrued Assets:				460,740
32 33 34	Current and Accrued Assets:  Cash				460,740 4,070
32 33 34 35	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts				460,740 4,070 4,920
32 33 34 35 36	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets				460,740 4,070 4,920
32 33 34 35 36 37	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies				460,740 4,070 4,920
32 33 34 35 36 37 38	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies				460,740 4,070 4,920 71,595
32 33 34 35 36 37 38 39	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits				460,740 4,070 4,920 71,599 (176,934
32 33 34 35 36 37 38 39 40	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities				460,740 4,070 4,920 71,599 (176,934 (79,890
32 33 34 35 36 37 38 39 40 41	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable				460,740 4,070 4,920 71,595 (176,934 (79,890 (9,65)
32 33 34 35 36 37 38 39 40 41 42	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable  Accrued Taxes				460,740 4,070 4,920 71,595 (176,934 (79,890 (9,652
32 33 34 35 36 37 38 39 40 41 42 43	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable  Accrued Taxes  Accrued Interest  Miscellaneous Current and Accrued Liabilities			•	460,740 4,070 4,920 71,595 (176,934 (79,896
32 33 34 35 36 37 38 39 40 41 42 43 44	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable  Accrued Taxes  Accrued Interest			\$	460,740 4,070 4,920 71,595 (176,934 (79,896
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable  Accrued Taxes  Accrued Interest  Miscellaneous Current and Accrued Liabilities			<u></u>	460,740 4,070 4,920 71,595 (176,934 (79,896
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)	\$ 15,778	\$ 2,196	<u></u>	460,740 4,070 4,920 71,595 (176,934 (79,896
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Current and Accrued Assets:  Cash  Accounts and Notes Receivable, Less provision for Uncollectible Accounts  Miscellaneous current and accrued assets  Material and Supplies  Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities  Accounts Payable  Accrued Taxes  Accrued Interest  Miscellaneous Current and Accrued Liabilities	\$ 15,778	\$ 2,196	<del></del> = =	460,740 4,070 4,920 71,595 (176,934 (79,896 (9,65)
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer	\$ 15,778 12/31/15 ERCs	\$ 2,196 % of Total	<del></del> = =	460,740 4,070 4,920 71,595 (176,934 (79,896 (9,655) (277,91)
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year:		% of Total 5.677%	= = = <u>W</u>	460,740 4,070 4,920 71,595 (176,934 (79,896 (9,655) 277,91:
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water	12/31/15 ERCs	% of Total	= = = <u>W</u>	460,74( 4,07( 4,92( 71,59)  (176,93) (79,89( (9,65)  277,91  orking Capital  15,77 2,19
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Wastewater	12/31/15 ERCs 548.8	% of Total 5.677% 0.790% 3.2129	= = = 6 \$ 6 \$ 6 \$	460,744 4,076 4,921 71,599 (176,93 (79,89) (9,65 <b>277,91</b> orking Capital 15,77 2,19 8,92
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Wastewater Orange County - Water	12/31/15 ERCs 548.8 76.4	% of Total 5.677% 0.7909	= = = 6 \$ 6 \$ 6 \$	460,744 4,076 4,921 71,59 (176,93 (79,89 (9,65 <b>277,91</b> orking Capital 15,77 2,15 8,92
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Water Pasco County - Water	12/31/15 ERCs 548.8 76.4 310.5	% of Total 5.677% 0.790% 3.2129		460,744 4,076 4,926 71,599 (176,93 (79,89) (9,65 <b>277,91</b> <b>orking Capital</b> 15,77 2,19 8,92 82,45
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Wastewater  Orange County - Water Pasco County - Water Pasco County - Water	12/31/15 ERCs 548.8 76.4 310.5 2,869.5	% of Total 5.677% 0.790% 3.2129 29.685%		460,74( 4,07( 4,92( 71,59) (176,93- (79,89) (9,65)  277,91  orking Capital 15,77 2,19 8,92 82,49 35,79
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Water Pasco County - Water Pasco County - Water Pasco County - Water Pasco County - Water	12/31/15 ERCs 548.8 76.4 310.5 2,869.5 1,245.2 430.1	% of Total 5.6779 0.7909 3.2129 29.6859 12.8829		3,062 460,740 4,970 71,595 (176,934 (79,890 (9,652 277,91: orking Capital 15,77: 2,19 8,92 82,49 35,79 12,36 77,95
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Current and Accrued Assets:  Cash Accounts and Notes Receivable, Less provision for Uncollectible Accounts Miscellaneous current and accrued assets Material and Supplies Miscellaneous Deferred Debits  Less: Current and Accrued Liabilities Accounts Payable Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities  Equals working capital (Balance Sheet Approach)  Allocation to Water & Sewer  Allocation Methodology based on UIF number of ERCs at the end of the test year: Marion County - Water Marion County - Wastewater  Orange County - Water Pasco County - Water Pasco County - Water	12/31/15 ERCs 548.8 76.4 310.5 2,869.5 1,245.2	% of Total 5.6779 0.7909 3.2129 29.6859 12.8829 4.4499		460,740 4,070 4,920 71,595 (176,934 (79,896 (9,65; )  277,91:  orking Capital 15,777 2,19 8,92 82,49 35,79 12,36

#### Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.:160101-WS

Schedule Year Ended: December 31, 2015

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

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

	(1)	(2)	(3)	(4) Adjusted Prior Year	(5) Test Year	(6)	(7) Adjusted Test Year	(8) 13-Month	(9)	(10) Adjusted
Line		Prior Year	Adjustments	Ended 12/1/2014	Ended 12/1/2015	Adjustments	Ended 12/1/2015	Average Bal.	Adjustments	Average
No.	ASSETS	Ended 12/1/2014	Adjustments	Elided 12/ 1/ 2014	Lilded 12/ 1/ 1010					
	with the state of the	15,233,140		15,233,140	16,095,707		16,095,707	15,742,047		15,742,047
1	Utility Plant in Service	325,737		325,737	506,878		506,878	312,396		312,396
2	Construction Work in Progress	470,813		470,813	471,246		471,246	471,007		471,007
3	Other Utility Plant Adjustments	16,029,690		16,029,690	17,073,831		17,073,831	16,525,450		16,525,450
4	GROSS UTILITY PLANT	(3,325,299)		(3,325,299)	(3,793,175)		(3,793,175)	(3,570,133)		(3,570,133)
5	Less: Accumulated Depreciation	(3,323,233)		(0/0-0//						
6	ALTERNATION OF A SIT	12,704,391		12,704,391	13,280,655		13,280,655	12,955,317		12,955,317
,	NET UTILITY PLANT	12,704,331								_ :
8	on the	1,963		1,963	3,000		3,000	3,062		3,062
9	Cash	461,836		461,836	502,184		502,184	460,740		460,740
10	Accounts Receivable (net) Notes Receivable	401,030		,						
11	Accts. Rec'b - Assoc. Cos.	5,391,408		5,391,408	5,120,132		5,120,132	5,371,022		5,371,022
12	Notes Rec'b - Assoc. Cos.	3,331,400		_,,						
13	Accts. Rec'b - Other									
14	Accrued Interest Rec'b									
15	Allowance for Bad Debts									
16	Materials & Supplies	4,963		4,963	4,401		4,401	4,920		4,920
17	Misc Current & Accrued Assets	4,070		4,070	4,070		4,070	4,070		4,070
18 19	Misc Current & Accided Assets									
	TOTAL CURRENT ASSETS	5,864,239		5,864,239	5,633,787		5,633,787	5,843,814		5,843,814
20 21	TOTAL CORREST ASSETS	3,00.,100								
	Net nonutility property									
22 23	Unamortized Debt Discount & Exp.									
23	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	Accum. Deletted income taxes									270 254
30	TOTAL OTHER ASSETS	420,025		420,025	322,533		322,533	370,261		370,261
31	IOINE OTHER WASERS									10 160 301
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

		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line	(1)	Prior Year	(3)	1-7	1-7	,	• • •						45	Dec 15	13-Month Average Bal.
No.	ASSETS	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average bai.
NO.	ASSETS												46.053.108	16.095,707	15,742,047
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	16,053,108 491,820	506,878	312,396
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	471.246	471,007
2	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 16.960,678	17.016.133	17,073,831	16,525,450
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	, ,	(3,759,683)	(3,793,175)	(3,570,133)
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)	(3,739,063)	(3,733,173)	(3,370,135)
6	2000,7402										12.067.470	13,248,010	13,256,450	13.280.655	12,955,317
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	15,246,010	13,230,430	13,200,033	
8										2.000	3.000	3,000	3,000	3,000	3,062
9	Cash	1,963	3,000	3,000	3,000	3,305	4,034	3,500	3,000	3,000 456,472	450,810	462,911	479,409	502,184	460,740
10	Accounts Receivable (net)	461,836	451,302	445,458	436,866	452,752	480,063	465,027	444,529	456,472	450,610	402,911	4,5,100	552,25	0
11	Notes Receivable								E 444 643	5,519,646	5,369,743	5,391,173	5.138.334	5,120,132	5,371,022
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	3,319,040	3,309,743	3,331,173	3,100,22	0,2-0,	0
13	Notes Rec'b - Assoc. Cos.														0
14	Accts. Rec'b - Other														0
15	Accrued Interest Rec'b														0
16	Allowance for Bad Debts						4.052	4.003	4,963	4,963	4,963	4,963	4,963	4,401	4,920
17	Materials & Supplies	4,963	4,963	4,963	4,963	4,963	4,963 4,070	4,963 4,070	4,965	4,070	4,070	4,070	4,070	4,070	4,070
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	1,0,0				
19							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
20	TOTAL CURRENT ASSETS	5,864,239	5,813,337	5,858,314	5,761,756	5,870,045	5,969,525	3,960,767	3,901,173	3,300,131	5,00-,00.				
21															0
22	Net nonutility property														0
23	Unamortized Debt Discount & Exp.														0
24	Prelim. Survey & Investigation Charges														0
25	Clearing Accounts					313,143	304,256	295,478	290,734	281,848	275,878	266,991	258,104	254,785	298,666
26	Deferred Rate Case Expense	348,690	339,803	330,916	322,030	71,736	70,107	76,710	74,990	73,269	72,776	71,098	69,423	67,747	71,595
27	Other Miscellaneous Deferred Debits	71,335	72,002	70,513	69,025	/1,/30	70,107	,0,,10	, 4,550	, _,					0
28	Accum. Deferred Income Taxes														
29				404 400	391,054	384,879	374,363	372,188	365,724	355,117	348,653	338,089	327,527	322,533	370,261
30	TOTAL OTHER ASSETS	420,025	411,805	401,429	391,054	304,079	3/4,303	3,2,200							_
31			40.002.022	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
32	TOTAL ASSETS	18,988,655	18,983,623	19,043,433	19,027,346	13,110,020									

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Adjusted Test Year	(8) 13-Month	(9)	(10) Adjusted
Line	TOWN CARRY OF THE PRINTING	Prior Year Ended 12/1/2014	Adjustments	Adjusted Prior Year Ended 12/1/2014	Test Year Ended 12/1/2015	Adjustments	Ended 12/1/2015	Average Bal.	Adjustments	Average
No.	EQUITY CAPITAL & LIABILITIES	Lilded 12/ 1/2014	Aujustinonis				200.000	200,000		200,000
1	Common Stock Issued	200,000		200,000	200,000		200,000	200,000		200,000
2	Preferred Stock Issued			0.017.640	8,817,649		8,817,649	8,817,649		8,817,649
3	Additional Paid in Capital	8,817,649	452 520	8,817,649 (186,874)	(148,364)	152,534	4,170	(164,718)	156,721	(7,997)
4	Retained Earnings	(339,412)	152,538	(186,874)	(146,304)	132,334	.,2.0	( ,		
5	Other Equity Capital									
6		0.650.007	152,538	8,830,775	8,869,285	152,534	9,021,819	8,852,931	156,721	9,009,652
7	TOTAL EQUITY CAPITAL	8,6 <b>7</b> 8,237	152,538	8,630,773	0,000,200					
8										
9	Bonds									
10	Reacquired Bonds									
11	Advances From Associated Companies									
12	Other Long-Term Debt									
13	TOTAL LONG TERM DERT									
14	TOTAL LONG-TERM DEBT									
15	Accounts Payable	140,313		140,313	206,294		206,294	176,934		176,934
16	•	140,010								
17	Notes Payable Notes & Accounts Payable - Assoc. Cos.	7,455,800		7,455,800	7,455,800		7,455,800	7,455,800		7,455,800
18	Customer Deposits	53,859		53,859	53,988		53,988	52,702		52,702
19	Accrued Taxes	60,450		60,450	45,399		45,399	79,890		79,890
20 21	Current Portion Long Term Debt	4-,								0.653
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	Triber Carreire and Presentation							= ==4.070		7,774,978
26	TOTAL CURRENT & ACCRUED LIABILITIES	7,719,231		7,719,231	7,772,304		7,772,304	7,774,978		7,774,378
27							(2.040)	(2,948)		(2,948)
28	Advances for Construction	(2,948)		(2,948	) (2,948)		(2,948)	) (2,540)		(2,5-10)
29	Prepaid Capacity Charges						70 222	80,501		80,501
30	Accum. Deferred ITC's	81,679		81,679	79,323		79,323	80,301		00,002
31	Operating Reserves									
32					=0.075		76,375	77,553		77,553
33	TOTAL DEFERRED CR. & OPER. RESERVES	78,731		78,731	<b>7</b> 6,375		70,373	77,555		
34				2 242 526	2.046.020		3,846,939	3,845,047		3,845,047
35	Contributions in Aid of Construction	3,843,530		3,843,530			(2,668,629		)	(2,591,578)
36	Less: Accum. Amortization of CIAC	(2,530,851)		(2,530,851	.) (2,008,629)		(2,000,023	, (2,002,010)	•	, , , , ,
37			/4=0=00	1 4 047 336	1,340,701	(152,53	4) 1,188,167	1,210,459	(156,721)	1,053,738
38		1,199,777	(152,538	3) 1,047,239	1,340,701	1102,00	1, 2,100,107			
39		40.000.000	¢	- \$ 18,988,655	\$ 19,236,975	Ś	- \$ 19,236,975	\$ 19,169,391	\$ -	\$ 19,169,391
40	Total Equity Capital and Liabilities	\$ 18,988,655	ş	- 1 10,000,000	+ 15,253,575	<u> </u>				

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 2 of 2 Preparer: Deborah D. Swaln

	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13-Month
Line	, ,	Prior Year		, ,		4 45	May-1S	Jun-15	Jui-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average Bal.
No.	EQUITY CAPITAL & LIABILITIES	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	Widy-13	3011-23	30. 13				-		_
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 0
2	Preferred Stock Issued				0.017.010	0.047.040	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
3	Additional Paid in Capital	8,817,649	8,817,649	8,817,649	8,817,649 (307,617)	8,817,649 (246,735)	(141,753)	(131,953)	(94,820)	(31,080)	(96,146)	(43,635)	1,953	(148,364)	(164,718)
4	Retained Earnings	(339,412)	(278,971)	(282,799)	(307,617)	(246,733)	(141,755)	(131,333)	(0.0020)	(//					0
5	Other Equity Capital														
6		0.070.007	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
7	TOTAL EQUITY CAPITAL	8,678,237	0,730,070	8,734,830	8,710,032	0,770,517	2,0,0,000								_
8															0
9	Bonds														0
10	Reacquired Bonds														0
11	Advances From Associated Companies														0
12	Other Long-Term Debt													_	•
13	TOTAL LONG TERM DERT	0	0	0	0	0	0	0	0	0	0	0		0	0
14	TOTAL LONG-TERM DEBT														
15	A	140,313	148,619	178,615	169,002	177,406	144,425	149,675	155,0 <del>9</del> 4	153, <del>466</del>	187,660	323,5 <b>5</b> 4	166,020	206,294	176,934 0
16	Accounts Payable	140,313	140,010	2, 2,	,										•
17	Notes Payable	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
18	Notes & Accounts Payable - Assoc. Cos.	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
19	Customer Deposits	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 0
20	Accrued Taxes Current Portion Long Term Debt	55,.55	•											40.000	9,652
21	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
22	Accrued Interest Accrued Dividends	2,000	-,	,									_	n	0
23 24	Misc. Current and Accrued Liabilities & Credits	0	0	0	0	0	0	0	0	0	0	0	0	U	
25	Misc. Current and Accided Elabilities & Crastia												7 726 454	7,772,304	7,774,978
25	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	7,774,378
27	TO THE CORRECT & ACCROSS LIMBERTY										(0.040)	(2.046)	(2,948)	(2,948	(2,948)
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)	(2,540)	(2,540	(2,5.0,
29	Prepaid Capacity Charges	• • •									70.040	70.716	79,520	79,323	80,501
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	79,320	,5,525	0
31	Operating Reserves														
32	opolating needs to									77.464	76,964	76.768	76,572	76,375	77,553
33	TOTAL DEFERRED CR. & OPER, RESERVES	78,731	78,535	78,339	78,1 <u>42</u>	77,946	77,750	77,553	77,357	77,161	76,964	/6,/66	70,372	70,575	,
34									2 245 424	2 045 121	3,845,131	3.845.481	3.846,851	3,846,939	3,845,047
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	(2,628,280)	(2,641,728)	(2,655,178)	(2,668,629	(2,591,578)
36		(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)	(2,020,200)	(2,071,/20)	(2,033,170)	,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,
37								4 400 654	1,199,625	1,199,607	1,199,472	1,199,467	1,199,457	1,340,701	1,210,459
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	1,199,025	1,155,607	1,133,772	2,233,437	2,222,.21		
39							10 107 770	19,227,949	19,197,489	19,273,521	19.248,719	19,452,217	19,213,754	19,236,975	19,169,391
40	Total Equity Capital and Liabilities	18,988,655	18,983,623	19,043,434	19,027,348	19,110,627	19,197,779	13,221,349	13,137,703	,_,_,		/,/			<u> </u>

# Net Operating Income

### **Schedule of Water Net Operating Income**

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-1 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	(1)	(2) Balance Per	(3) Utility Test Year	(4) Utility Adjusted	(5) Requested Revenue		(6) Requested Annual	(7) Supporting
No.	Description	Books	Adjustments	Test Year	Adjustment		Revenues	Schedule(s)
1	OPERATING REVENUES	159,194	49,223	208,417	68,885	(A) _	277,302	B-4, B-3
3	Operation & Maintenance	135,850	(5,031)	130,818		(B)	130,818	B-5, B-3
4 5 6	Depreciation, net of CIAC Amort.	61,493	(211)	61,282		(C)	61,282	B-13, B-3
7	Amortization	-	-	-	-	(D)	-	
9 10	Taxes Other Than Income	16,310	(856)	15,454	3,100	(E)	18,554	B-15, B-3
11 12	Provision for Income Taxes	69	(69)		18,027	(F) _	18,027	C-1, C-2, B-3
13 14	OPERATING EXPENSES	213,721	(6,167)	207,554	21,127	-	228,681	
15 16	NET OPERATING INCOME	(54,527)	55,390	863	47,758	=	48,621	
17		450 40 <del>0</del>	2.040	656 407			CEC 407	
18 19	RATE BASE	652,687	3,810	656,497		-	656,497	
20 21	RATE OF RETURN	%	<u> </u>	0.13 9	6	_	7.41_9	6

### Schedule of Wastewater Net Operating Income

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	(1)	(2) Balance Per	(3) Utility Test Year	(4) Utility Adjusted	(5) Requested Revenue		(6) Requested Annual	(7) Supporting
No.	Description	Books	Adjustments	Test Year	Adjustment		Revenues	Schedule(s)
1	OPERATING REVENUES	47,187	1,092	48,279	38,048	(A)	86,327	B-4, B-3
2			40.400	26.447		<b>(D)</b>	26.447	D C D 2
3	Operation & Maintenance	18,258	18,189	36,447		(B)	36,447	B-6, B-3
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	NIT 0750 4 TING IN 601 45	(4.700)	(22.202)	(24,090)	33,023		8 033	
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	%	_	9	%		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	.,,	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)	
7		Adjustment to Test Year Revenues	(708)	
8		To the Administration December	158,486	47,194
9		Test Year Adjusted Revenues prior to Annualizing Revenues	138,480	47,134
10	(2)	Annualized Revenue		
11 12	(2)	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	47,19
15		Adjustment required to annualize revenues	49,931	1,08
16		rajustinoiti aquina to annualizati o annuali		-
17		Pro-Forma Adjustments		
18	(3)	Revenue Increase		
19	•	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	68,885	38,04
20				
21		Total Adjustments to Revenues	118,119	39,12
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)	12,02
26		Total Allocation to Wastewater	(12,024)	12,02
27				
28	(2)	618/718 Chemicals	(4.047)	
29		To allocate chemical expense based on usage	(4,847)	4,84
30		To adjust expense for invoices not booked	620	
31		To adjust prior year accrual	(463)	4.04
32		Total Chemical Adjustments	(4,690)	4,84
33		TALETA AND A Management of CORA	(16,713)	16,87
34		Total Test Year Adjustments to O&M	(10,713)	10,07
35 36		Pro-Forma Adjustments		
37		(1) Amortization of rate case expense per Schedule B-10	7,759	84
		666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	7,759	84
<b>3</b> 8		600/700 Adjustitions for Deterred Costs - 110 Torrito Adjustitions	.,	
40		(2) (a) To adjust Salary & Benefits for addition of 5 FTE		
41		601 / 701 Salaries & Wages - Employees	1,077	15
42		604 / 704 Employee Pensions & Benefits	361	5
43		(b) To annualize 2015 Salary & Benefits		
44		601/701 Salary & Wages	1,688	18
45		603/703 Salaries & Wages - Officers, Etc.	83	
46		604/704 Employee Pensions & Benefits	643	7
47				
48		(3) 650 / 750 Increase in exp to reflect increase of truck fleet by 3 units	70	1
49				
50		Total Pro Forma Adjustments to O&M	11,682	1,31
51			(F 024)	10.10
52		Total Adjustments to O&M Expenses	(5,031)	18,18
53				
54	٠.	Adjustments to Depreciation Expense:		
55	(1	) a. To allocate common general depreciation expense from water to wastewater	(66)	(
56		304.5 Structures & Improvements - Common	(66) (1,1 <b>2</b> 9)	1,1
57		340.5 Office Furniture & Equipment	(420)	4:
58		341.5 Transportation Equipment 343.5 Tools, Shop & Garage Equipment	(420)	7
59		343.5 Tools, Snop & Garage Equipment 344.5 Laboratory Equipment	(26)	
60		344.5 Laboratory Equipment 345.5 Power Operated Equipment	(17)	•
61 62		346.5 Communication Equipment	(14)	
		347.5 Miscellaneous Equipment	(2)	
63		۱۹۱۱-Chaileons Ednibingur	(1,757)	1,7
64 65			(2,,37)	
		b. To restate Project Phoenix depreciation expense	(1,105)	(1
66 67		b. 10 restate Project Procents depreciation expense	(-,-00)	
68		Total Test Year Adjustments to Depreciation Expense	(2,862)	1,6
00		total test test majasonena a septendation expense		

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 2 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.

lo.		Description	Water	Wastewater
1		ro-Forma Adjustments		
2		33.4 To annualize depreciation expense for assets placed in service during the test year	1,962	
3	(2) =	A L D. C. M. Communication Des Communication of the		
4 5	(3) 1	o add Depreciation Expense for Pro Forma Plant Additions 340.5 - Allocation for GIS Mapping System	359	50
5 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
LO		Total Pro Forma Adjustments	2,651	96
l1 l2		Total Adjustments to Depreciation Expenses	(211)	1,699
13		iota /ajasaiona to supraesti apparati		
L4 L5	(D) A	Amortization		
16	(E) 1	axes Other Than Income (TOTI)		
.7		est Year Adjustments	/16 310)	
18		o remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(16,310)	
19 20	ł	petween water and wastewater and make corrections as necessary		
1	(2) I	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) I	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
.7 .8	(4)	Real Estate Tax		
29	(4)	(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			4.400	
32		Total Real Estate Tax Adjustment	1,496	680
33	(5)	General & Other Taxes  (a) Allocate business tax to water and wastewater	18	2
34 35		(a) Allocate publicas tax to water and wastewater		
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	40.034	1.005
41		Annualized Revenues Adjustment	49,931	1,085 48, <b>2</b> 79
42		Total Test Year Adjusted Revenues	208,417 4.5%	43,273
43		RAF Rate	9,379	2,173
44 45		Adjusted Test Year RAF	5,5.5	_,
46		Total Test Year Adjustments to TOTI	(1,277)	3,457
47		·		
48		Pro Forma Adjustments		
49	(7)	Regulatory Assessment Fees (RAF)		
50		(a) Calculate RAFs on Additional Revenues Requested	CD 00E	20 040
51		Additional Revenues Requested	68,885 4.5%	38,048 4.5%
52 53		RAF Rate Pro Forma Adjustment to RAF	3,100	1,712
54		1.5 Forma Aujustinene to 1941		
55	(8)	Payroll Taxes		
56	,-,	(a) Adjust Payroll Taxes for associated salary increases	218	26
57		TALL DE LARRY.	12,168	1,966
58	(9)	Total Net Plant Additions	16.6608	16.6608
59 60		Millage rate Increase in ad valorem taxes for Pro Forma Plant Additions	203	33
61			3 524	1 774
62 63		Total Pro Forma Adjustments to TOTI	3,521	1,771
64		Total Adjustments to TOTI	2,244	5,228
•	(F)	Provision for Income Taxes		
		A.P. A. D. C. Adamson Sanaran	(69)	(10
65		Adjusted taxes prior to revenue increase		
		Adjusted taxes prior to revenue increase To calculate additional taxes due to requested revenue adjustments	18,027	3,313

## **Test Year Operating Revenues**

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 subaccount, then show the total amount under metered-or measured-commercial and provide an explanation.

	WATER SALES	(1)	SEWER SALES	(2)
Line		Total		Total
No.	Account No. and Description	Water	Account No. and Description	Wastewater
	460 Unmetered Water Revenue	0	521.1 Flat Rate - Residential	
1 2	461.1 Metered - Residential	137,479	521.2 Flat Rate - Commercial	
	461.2 Metered - Commercial	18,713	521.3 Flat Rate - Industrial	
3	461.3 Metered - Industrial	10,713	521.4 Flat Rate - Public Authorities	
4	461.4 Metered - Industrial 461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
5			521.6 Flat Rate - Other	
6	461.5 Metered - Multi-Family		522.1 Measured - Residential	30,496
7	462.1 Public Fire Protection		522.2 Measured - Commercial	16,403
8	462.2 Private Fire Protection		522.3 Measured - Industrial	,
9	464 Other Sales - Public Authorities		522.4 Measured - Public Authority	
10	465 Irrigation Customers		522.5 Measured - Multi-Family	
11	466 Sales for Resale		523 Other Sales - Public Authorities	
12	467 Interdepartmental Sales	507	524 Revenues from Other Systems	
13	Accrued Water Revenues	697	•	
14			525 Interdepartmental Sales	1
15			Accrued Sewer Revenues	46,903
16	TOTAL WATER SALES	156,889	TOTAL SEWER SALES	40,503
17	0 THE ALL THE DES (TAIL IEC		OTHER SEWER REVENUES	
18	OTHER WATER REVENUES		530 Guaranteed Revenues	
19	470 Forfeited Discounts	2.206	531 Sale of Sludge	
20	471 Misc. Service Revenues	2,306	532 Forfeited Discounts	
21	472 Rents From Water Property		534 Rents From Sewer Property	
22	473 Interdepartmental Rents		535 Interdepartmental Rents	
23	474 Other Water Revenues		536 Other Sewer Revenues	284
24				204
25			541 Measured Re-Use Revenues	
26			TATAL OTHER COMER REVENUES	284
27	TOTAL OTHER WATER REVENUES (See 4. below)	2,306	TOTAL OTHER SEWER REVENUES	
28	TOTAL WATER OPERATING DEVENUES	159,194	TOTAL SEWER OPERATING REVENUES	47,187
29	TOTAL WATER OPERATING REVENUES	133,194	I O I AL SETTEN OF LIGHTING HET E. 1000	

## **Detail of Operation & Maintenance Expenses Water**

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Schedule: B-5

Page 1 of 2

Preparer: Deborah D. Swain

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. (9) (4) (3) (2) (1) **Adjusted Test Year** Adjustments Line B3 - (B)(2) Total B3 - (B)(1) Total Account No. and Name No. 2,765 37,982 (4,903)40,120 1 601 Salaries & Wages - Employees 1.819 (242)83 1,978 603 Salaries & Wages - Officers, Etc. 2 14,412 1,004 15,275 (1,867)604 Employee Pensions & Benefits 610 Purchased Water 13,379 13.379 615 Purchased Power 616 Fuel for Power Purchased (4,690)1,683 6,372 618 Chemicals 4,135 (302)4,437 620 Materials & Supplies 0 (0)0 631 Contractual Services - Engr. 1,474 1,679 (205)10 632 Contractual Services - Acct. (30)4 (34)11 633 Contractual Services - Legal 12 634 Contractual Services - Mgmt. Fees 3,709 3,709 13 635 Contractual Services - Testing 3,094 (431)3,525 14 636 Contractual Services - Other 47 (7)54 15 641 Rental of Building/Real Prop. 7 (1) 16 642 Rental of Equipment 70 2,419 2,675 (327)17 650 Transportation Expenses 656 Insurance - Vehicle 4,472 (622)5,094 657 Insurance - General Liability 20 658 Insurance - Workman's Comp. 978 (136)1,114 21 659 Insurance - Other 22 660 Advertising Expense 7,759 7,759 666 Reg. Comm. Exp. - Rate Case Amort. 39 (6)45 24 667 Reg. Comm. Exp. - Other 847 (4) 851 25 670 Bad Debt Expense 32,594 (2,975)35,569 675 Miscellaneous Expenses 27 130,818 6,992 135,850 (12,024)28 TOTAL

## Detail of Operation & Maintenance Expenses By Month - Water

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line	A All a mad bloms	Jan-15	Feb-15	Mar-15	Apr-15	May-15	<u>Jun-15</u>	Jul- <u>15</u>	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Test Year
No.	Account No. and Name	<u>1911-12</u>	LED-13	14101-13	MPI-13	11107 23	<u> </u>							
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	2.675
17	650 Transportation Expenses	181	196	198	259	283	240	238	223	201	242	214	199	2,675
18	656 Insurance - Vehicle											40=	424	5,094
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.											200	(60)	1,114
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.	-	-	-	-	-	-	•	-	-	-	-	33	45
24	667 Reg. Comm. Exp Other	(54)	(1)	3	-	9	10	3	3	-	38	1	33 15	851
25	670 Bad Debt Expense	2	247	61	5	65	(71)	123	184	97	82	41		
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							40.60	44740	10 127	9,331	12,398	10,215	14,478	135,850
28	TOTAL	10,074	10,808	10,068	11,193	11,810	10,635	14,712	10,127	9,331	12,398	10,213	17,470	133,030

# Detail of Operation & Maintenance Expenses By Month - Wastewater

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] or Projected [ ]

Schedule: B-6

Page 1 of 2

Preparer: Deborah D. Swain

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

	(1)	(2)	(3)	(4)	(5)
Line		Test Year	Adjustn		Adjusted
No.	Account No. and Name	Total	B3 - (B)(1)	B3 - (B)(2)	Total
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

Company: Utilities, Inc. of Florida - UIF - Marion County Explanation: Provide a schedule of operation and maintenance

and numbers.

Docket No.: 160101-WS

expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles

Historic [X] or Projected [ ]

Test Year Ended: December 31, 2015

Preparer: Deborah D. Swain Recap Schedules: B-2

Schedule: B-6

Page 2 of 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line						=		1.1.45	A 15	Con 15	Oct 15	Nov-15	Dec- <u>15</u>	Test Year
No.	Account No. and Name	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Jun-15</u>	<u>Jul-15</u>	<u>Aug-15</u>	<u>Sep-15</u>	Oct-15	MOA-13	DECTI	rest rear
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-		-	-	0.002
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	<b>1</b> 41	3,522
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-		-	-	1.008
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										25	455	95	1,500
14	735 Contractual Services - Testing	103	147	215	95	155	95	95	155	95	95	155	33	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									475	202	100	250	2 255
27	775 Miscellaneous Expenses		186	175	175	625	388	175	428	175	392	186	350	3,255
28									4 007	7.00	2 220	580	586	18,258
29	TOTAL	534	1,832	2,352	2,040	1,086	2,755	1,598	1,897	768	2,229	580	580	10,236

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$	*	Explanation
No.	Account No. and Name	12/31/08	12/31/15	per I		Difference	Difference	
	601 Salaries & Wages - Employees	20,840	40,120	(2,138)	37,982	17,142		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		Under benchmark
	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		De minimus amount
	620 Materials & Supplies	5,831	4,437	(302)	4,135	(1,696)	, ,	Under benchmark
9	631 Contractual Services - Engr.		0	(0)	0	0	100.00 %	TV
10		537	1,679	(205)	1,474	937		Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
	633 Contractual Services - Legal	996	(34)	4	(30)	(1,026)		Under benchmark
12		-	-		-		%	
	635 Contractual Services - Testing	1,688	3,709	-	3,709	2,021		Triennial sampling activity
	636 Contractual Services - Other	9,377	3,525	(431)	3,094	(6,283)	(67.01) %	Under benchmark
	641 Rental of Building/Real Prop.		54	(7)	47	47	100.00	De minimus amount
	642 Rental of Equipment	-	8	(1)	7	7		De minimus amount
17	, -	3,533	2,675	(257)	2,419	(1,114)	(31.53) %	Under benchmark
	656 Insurance - Vehicle	· -		-	-			
	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		-		-	-			
	659 Insurance - Other	4,190	1,114	(136)	978	(3,212)	(76.66) %	Under benchmark
	660 Advertising Expense	. 3			-	(3)	(100.00) %	Under benchmark
	666 Reg. Comm. Exp Rate Case Amort.	4,219		7,759	7,759	n/a	n/a %	
	667 Reg. Comm. Exp Other	1,024	45	(6)	39	(985)	(96.18) %	Under benchmark
	670 Bad Debt Expense	546	851	(4)	847	301	55.16 %	De minimus amount
	675 Miscellaneous Expenses	20,394	35,569	(2,975)	32,594	12,200		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 %	
	Less: 666 Reg. Comm. Exp Rate Case Amort.	(4,219)	-	(7,759)	(7,759)	n/a	n/a	Not subject to Index Benchmarking
	-	(4,225)		10,000				
30	TOTAL	93,358	135,850	(12,790)	123,059	29,701	31.81 %	
		33,330		1-7-2-1				
32		F22.4			548.8	17	3.14 %	·
33	Total Customers (ERC's)	532.1			340.0			
34								
35	Consumer Price Index - U*	215.303			237.017	21.714	10.09 %	
36	•							
37		Increase in Custor	mer ERC's			1.0314		
38		Increase in CPI				1.1009		
39								
40						1.1355		
						/		
41	Note:							

<sup>42 (1)</sup> Previous test year utilized CPI - Water and Sewer Maintenance index. For comparison purposes this has been changed to CPI -U.

42 (1) Previous test year utilized CPI - Water and Sewer Maintenance Index. For comparison purposes this has been changed to CPI -U.

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.

		(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(1)		Current TY	TY Adj.'s	Adjusted TY	\$	%	
Line	Account No. and Name	12/31/08	01/00/00	per B		Difference	Difference	Explanation
No.		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.
	701 Salaries & Wages - Employees	3,114 (46)	-	251	251	297		Under benchmark
_	703 Salaries & Wages - Officers, Etc.	1,086		1,987	1,987	901	82.97 %	Reflects large increases in health care costs since the last TY.
-	704 Employee Pensions & Benefits	1,086		1,507	-			-
	710 Purchased Sewage Treatment	4 000	8,882	_	8,882	3,983	81.30 %	Increase in volume of dewatered sludge and unit cost of disposal
	711 Sludge Removal Expense	4,899	3,522	-	3,522	(6,105)		Under benchmark
	715 Purchased Power	9,627	3,322	_	3,322	(-,,	(	
	716 Fuel for Power Purchased	2 220		4,847	4.847	2,508	107.22 %	Increase in amount of chlorine used for disinfection
	718 Chemicals	2,339	1,098	302	1,400	(684)		Under benchmark
	720 Materials & Supplies	2,084	1,096	0	1,400	(00-1,	100.00 %	De minimus
	731 Contractual Services - Engr.	-		205	205	126	159.49 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
	732 Contractual Services - Acct.	79	-	(4)	(4)	(149)		Under benchmark
	733 Contractual Services - Legal	145	-	(4)	· · ·	(245)	(202)	
	734 Contractual Services - Mgmt. Fees		4.500		1.500	(149)	(9.03) %	Under benchmark
	735 Contractual Services - Testing	1,649	1,500	431	431	(947)		Under benchmark
	736 Contractual Services - Other	1,378	-	7	7	7	100.00	De minimus
	741 Rental of Building/Real Prop.	-	-	1	1	1		De minimus
	742 Rental of Equipment	-	-	337	337	(186)		Under benchmark
	750 Transportation Expenses	523	•	337	337	(100)	(33.00) 70	
	756 Insurance - Vehicle	-	-	622	622	622	100.00	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
	757 Insurance - General Liability	•	-	622	022	022	100.00	
	758 insurance - Workman's Comp.	•	•	426	136	(482)	(77 99) %	Under benchmark
	759 Insurance - Other	618	-	136	130	(1)		Under benchmark
23	760 Advertising Expense	1	-	- 846	846	n/a	n/a %	
24	766 Reg. Comm. Exp Rate Case Amort.	1,176	=	*	846 6	174 (145)		Under benchmark
25	767 Reg. Comm. Exp Other	151	•	6	4	(78)		Under benchmark
26	770 Bad Debt Expense	82		4		3,738	1/0 00 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
27	775 Miscellaneous Expenses	2,492	3,255	2,975	6,230	3,/36	149.33 /6	increases in duming expenses, seemed and a seemed a seemed and a seemed a seemed and a seemed a seemed and a seemed and a seemed a seemed and a seemed and a seemed and a seemed a seemed a seemed a seemed a seemed a seemed and a seemed a s
28 29	TOTAL	\$ 31,397 \$	18,258	\$ 18,189	\$ 36,447	\$ 5,380	17.80 %	
	= ;							
	Less:	(1,176)	_	(846)	(846)	n/a	n/a	Not subject to Index Benchmarking
	766 Reg. Comm. Exp Rate Case Amort.	(1,170)		,,,,,,	12			
32	TOTAL	30,221	18,258	17,343	35,601	5,380	17.80 %	
	TOTAL	78.8			76.4	(2)	(3.05) %	
34	Total Customers (ERC's)	70.0		-		<u></u>		
35						44.757	10.11 %	
36	Consumer Price Index (4)	215.303		_	237.070	21.767	10.11 %	
37				-				
38	Benchmark Index:	Increase in Custom	ner ERC's			0.9695		
39	Denominary mass.	Increase in CPI			_	1.1011		
40					_	1.0675		
	Alaka				-			
41	Note:							

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)	(2)	(3)	 (4)	(5)
Line No.	Type of Service	Consultants	 Amount	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

### Analysis of Rate Case Expense

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

Docket No.: 160101-WS

43 44

49 50 51

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)
	ζ,	• •			Total Estimate	
Line	Firm or	Counsel, Consultant	Hourly Rate		of Charges	Type of
No.	Vendor Name	or Witness	Per Person	Hours	by Firm	Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	165.22		Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	55.07		Legal Fees
3	Milian, Swain & Associates	Deborah 5wain	200.00	137.68		Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	172.10		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		U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	55.07		Consolidated Rates
8	Guastella Associates	Gary White	200.00	41.30		Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission					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					Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp./UIF					Travel, Notices, and other
14	Water Service Corp./UIF					Notices - postage, printing, publication
15					\$ 186,116	_
16	Estimate Through					
17	[] PAA					
18	[X ] Commission Hearing					
19						
20	Amortization Period 4 Years					
21	Explanation if different from Section	367.0816, Florida	(4)	(B)	(C)	
22			(A)	(D) Wastewater		
23	Amortization of Rate Case Expense:		Water 157,903	64,263		
24	Prior Unamortized rate case expense		14.012	5,702		
25	Additional Rate Case Exp Generic Do	cket	132,281	53,835		
26	Current rate case expense		304,195	123,80		
27	Total Projected Rate Case Expense	<b>(1)</b>				=
28	Annual Amortization - All UIF System	ns (1)	\$ 76,049	\$ 30,950	) \$ 106,9 <b>9</b> 9	=
29						
30	Annual Amortization - Marion Coun	ity	\$ 6,075	\$ 840	6 \$ 6,920	
31	Limited Proceeding Docket No. 1502	:69-WS <sup>(2)</sup>	1,684		\$ 1,684	
32	Total Annual Amortization - Marion	County	\$ 7,759	\$ 84	6 \$ 8,604	<del>-</del>
33						
34	Method of allocation between UIF s	ystems (based on ERC cou	nt 12/31/15):			
35	Total Customers - UIF		6,870.40	2,796.1		
36	Total Customers - County		548.8	76.		
37	Percentage of Customers		7.99%	2.73	% 6.479	6
38						
39	Method of allocation for the County	between water and wast				
40	Total Customer - County		2,711.5	1,474.		
41	Percentage of Customers		64.78%	35.22	% 100.009	70
42						

(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	- 1	310.5
Pasco	2,869.5	1,245.2	4,114.7
Pinellas	430.1	- 1	430.1
Seminole	2,711.5	1,474.5	4,186.0
TOTAL	6,870,4	2,796.1	9,666.5

<sup>53 (2)</sup> 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

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	ludget mount	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 Percentage

#### 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.

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.

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Schedule B-12 Page 1 of 13

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(1)	(=)	1-1	. ,	• •			Historical	Month Ending January 3	1, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.47%	12.53%
Line	Acct.			Companies/		of Allocation		Companies/		67.4770	12.33/0
			Utilities, Inc. of Florida - Marion				Utilities, Inc. of Florida - Marion				
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. A	llocated Expenses:									9:
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$729	309,806	\$310,535	637	1
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$115	49,335	\$49,450	100	1
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	•	\$0	-	
-	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$10)	(4,146)	(\$4,155)	(8)	(
<i>'</i>	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$819	352,524	\$353,343	717	10
8			0.23%	99.77%	100.00%	ERC	\$1,632	702,314	\$703,946	1,428	20-
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$206	88,832	\$89,038	181	2
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$125	53,792	\$53,917	109	1
11	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0		\$0	-	
12	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$196	84,388	\$84,584	172	2
13	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	· \$4	1,700	\$1,704	3	
14	641	Rent Expense		99.77%	100.00%	ERC	\$2	1,057	\$1,060	2	
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$431	185,529	\$185,960	377	5
16	657	Insurance - General Liability	0.23%		100.00%	ERC	\$14	6,087	\$6,101	12	
17	659/759	Other Insurance	0.23%	99.77%		ERC	\$2	1,015	\$1,017	2	
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%		\$268	115,309	\$115,577	234	3
19	675/77S	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$4,535	\$1,947,542	\$1,952,077	3,967	56
20							3,333	72,311,312			
21 22	Water Service Corp. A	Allocated State Expenses									
23			1.06%	98.94%	100.00%	ERC	\$386	\$35,889	\$36,275	338	4
24	403	Depreciation Expenses		99.02%	100.00%	ERC	\$346	\$34,827	\$35,173	302	4
25	408	Taxes Other than Income	0.98%		0.00%	ERC	\$0	\$0	\$0		
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%		ERC	\$0	\$0	\$0	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$5	\$5	0	
28	427	Interest Expense	0.98%	99.02%	100.00%		\$456	\$45,424	\$45,880	399	9
29	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$430 \$0	\$0	\$0		
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0 \$2	\$239	\$242	2	
31	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC		\$0	\$0		
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0		\$0	_	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$3,000	7	
34	635	Testing Expense	0.25%	99.75%	100.00%	ERC	\$8	\$2,992	\$3,000 \$4,115	10	
35	636/736	Contractual Services - Other	0.27%	99.73%	100.00%	ERC	\$11	\$4,104		10	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	156	:
37	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC	\$179	\$18,043	\$18,222		•
38	667/767	Reg. Commission Exp Other	0.98%	99.02%	100.00%	ERC	(\$54)	(\$5,441)	(\$5,495)	(47)	
39	675/775	Miscellaneous Expenses	0.98%	99.02%	100.00%	ERC	\$86	\$8,691	\$8,777	75	1
40	0/3///3	Wilderland Coast Expenses					\$ 1,419	\$ 144,774	\$146,193	1,242	1
41 42	Water Service Corn	Allocated UI Expenses									
42	water service corp.	CHICAGO OF EXPORTERS									
43 44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0		
44 45	427	interest expense					\$ -	\$ -	\$0		

Allocation Percentage

#### 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.

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_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	1-7	,						Historical M	onth Ending February	28, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.49%	12.51%
e	Acct.			Companies/		of Allocation		Companies/		67.4970	12.31/0
			Utilities, Inc. of				Utilities, Inc. of				
			Florida - Marion		_		Fiorida - Marion	C	Total	Water	Sewer
_	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	52112.
	Water Service Corp. A	llocated Expenses:							4045.070	639	
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$730	313,139	\$313,870	98	
	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$112	48,451	\$48,563	30	
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0		\$0	5	
	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$5	2,294	\$2,300		
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$784	340,126	\$340,910	686	
	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,178	511,116	\$512,294	1,030	
	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$137	59,582	\$59,719	120	
	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$127	54,901	\$55,028	111	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0		
	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$190	82,532	\$82,722	166	
	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,700	\$1,704	3	
	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	256	\$257	0	
	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$378	163,889	\$164,266	330	
	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$26	11,126	\$11,152	22	
	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	(\$2)	(850)	(\$852)	(2)	
	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$311	134,996	\$135,308	272	
	0/3///3	Miscellaticous Experisos					\$3,980	\$1,723,260	\$1,727,240	3,482	
	Water Service Corp. A	Allocated State Expenses									
				20.072/	100 000/	ERC	\$233	\$20,452	\$20,685	204	
	403	Depreciation Expenses	1.13%	98.87%	100.00%	ERC	\$246	\$24,755	\$25,001	215	
	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$0 \$0	\$0	\$0		
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0		
	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$5	\$5	0	
	427	Interest Expense	1.08%	98.92%	100.00%	ERC	\$472	\$47,039	\$47,511	413	
	601/701/603/703	Salaries	0.99%	99.01%	100.00%	ERC	\$0 \$0	\$0	\$0	-	
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$8	\$816	\$824	7	
	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$0	\$0	\$0		
	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$1	\$139	\$140	1	
	633/733	Contractual Services - Legal	0.99%	99.01%	100.00%		(\$8)	(\$2,992)	(\$3,000)	(7)	
ļ	635	Testing Expense	0.25%	99.75%	100.00%	ERC	(\$8)	(\$3,762)	(\$3,770)	(7)	
	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC		\$0	\$0		
	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0 \$196	\$19,759	\$19,954	171	
	650/750	Transportation Expense	0.98%	99.02%	100.00%	ERC			(\$105)	(1)	
	667/767	Reg. Commission Exp Other	0.98%	99.02%	100.00%	ERC	(\$1)	(\$104) \$8.331	\$8,405	73	
	675/775	Miscellaneous Expenses	1.00%	99.00%	100.00%	ERC	\$ 1,224	\$8,32 <u>1</u> \$ 114,427	\$115,651	1,071	
							\$ 1,224	3 114,427	2113,031	1,0,1	
		All 4 1411 F									
!	Water Service Corp.	Aliocated UI Expenses									
3 4	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0		
;	727						\$ -	<b>S</b> -	\$0	-	

Allocation Percentage

#### 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.

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.

iorida Paone Service commission

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(1)	(2)	(4)					Historical	Month Ending March 3	1, 2015	
			Allor	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other			12.51%
ne .	Acct.			Companies/		of Allocation		Companies/		87.49%	12.51%
			Utilities, Inc. of				Utilities, Inc. of				
			Florida - Marion				Florida - Marion				Carre
D	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
		n									
	Water Service Corp. A		0.23%	99.77%	100.00%	ERC	\$733	315,009	\$315,743	642	9
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$95	41,259	\$41,354	83	:
3	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
ı	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
5	410	Miscellaneous Non-Utility Expenses	0.00%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	
5	420	Interest During Construction	-665.47%	765.47%	100.00%	ERC	\$199	(229)	(\$30)	174	:
7	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$837	363,790	\$364,627	732	1
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$991	431,021	\$432,013	867	1:
9	604/704	Employee Benefits		99.77%	100.00%	ERC	\$166	72,367	\$72,533	146	
0	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$133	57,746	\$57,879	116	
1	632/732	Contractual Services - Accounting	0.23%	0.00%	0.00%	ERC	\$0		\$0	-	
.2	633/733	Contractual Services - Legal	0.00%	99.77%	100.00%	ERC	\$280	121,560	\$121,839	245	
.3	636/736	Contractual Services - Other	0.23%		100.00%	ERC	\$4	1,751	\$1,755	4	
4	641	Rent Expense	0.23%	99.77%		ERC	\$0	208	\$208	0	
5	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$425	184,635	\$185,059	372	
.6	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$14	6,095	\$6,109	12	
.7	659/759	Other insurance	0.23%	99.77%	100.00%	ERC	\$5	2,278	\$2,284	5	
8	670/770	Bad Debt Expense	0.23%	99.77%	100.00%		\$481	209,240	\$209,722	421	
9	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$4,365	\$1,806,728	\$1,811,093	3,819	
20							34,363	\$1,600,720	72,022,000		······································
21 22 \	Water Service Corp. A	Allocated State Expenses									
23	11,500,500						£1.1E4	\$113,944	\$115,099	1,010	1
24	403	Depreciation Expenses	1.00%	99.00%	100.00%	ERC	\$1,154	\$22,405	\$22,626	194	
25	408	Taxes Other than Income	0.98%	99.02%	100.00%	ERC	\$222	\$22,403	\$22,620		
6	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	\$0	_	
27	414	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$5	\$5	0	
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0		\$51,907	449	
29	601/701/603/703	5alaries	0.99%	99.01%	100.00%	ERC	\$514	\$51,393	\$31,907 \$165	1	
	604/704	Employee Benefits	0.98%	99.02%	100.00%	ERC	\$2	\$163		4	
£n	620/720	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$4	\$413	\$418	•	
					0.00%	ERC	\$0	\$0	\$0	-	
31		Contractual Services - Engineering	0.00%	0.00%	0.00%						
31 32	631/731	Contractual Services - Engineering Contractual Services - Legal	0.00% 0.00%	0.00% 0.00%	0.00%	ERC	\$0	\$0	\$0		
31 32 33	631/731 633/733	Contractual Services - Legal				ERC ERC	\$0	\$0	\$0	-	
31 32 33 3 <b>4</b>	631/731 633/733 635	Contractual Services - Legal Testing Expense	0.00%	0.00%	0.00%	ERC ERC	\$0 \$31	\$0 \$3,109	\$0 \$3,140	27	
31 32 33 34 35	631/731 633/733 635 636/736	Contractual Services - Legal Testing Expense Contractual Services - Other	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	ERC	\$0 \$31 \$5	\$0 \$3,109 \$551	\$0 \$3,140 \$556	5	
31 32 33 34 35 36	631/731 633/733 635 636/736 642/742	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment	0.00% 0.00% 0.98%	0.00% 0.00% 99.02%	0.00% 0.00% 100.00%	ERC ERC ERC ERC	\$0 \$31 \$5 \$198	\$0 \$3,109 \$551 \$20,043	\$0 \$3,140 \$556 \$20,241	5 173	
31 32 33 34 35 36	631/731 633/733 635 636/736 642/742 650/750	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	0.00% 0.00% 0.98% 0.98% 0.98%	0.00% 0.00% 99.02% 99.02%	0.00% 0.00% 100.00% 100.00%	ERC ERC ERC	\$0 \$31 \$5 \$198 \$3	\$0 \$3,109 \$551 \$20,043 \$327	\$0 \$3,140 \$556 \$20,241 \$331	5 173 3	
13 13 14 13 15 16 16 17	631/731 633/733 635 636/736 642/742 650/750 667/767	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.98% 0.98% 0.98% 0.98%	0.00% 0.00% 99.02% 99.02% 99.02% 99.02%	0.00% 0.00% 100.00% 100.00%	ERC ERC ERC ERC	\$0 \$31 \$5 \$198	\$0 \$3,109 \$551 \$20,043 \$327 \$9,240	\$0 \$3,140 \$556 \$20,241 \$331 \$9,331	5 173 3 80	
30 31 32 33 34 35 36 37 38 39	631/731 633/733 635 636/736 642/742 650/750	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense	0.00% 0.00% 0.98% 0.98% 0.98%	0.00% 0.00% 99.02% 99.02% 99.02%	0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$0 \$31 \$5 \$198 \$3	\$0 \$3,109 \$551 \$20,043 \$327	\$0 \$3,140 \$556 \$20,241 \$331	5 173 3	
31 32 33 34 35 36 37 38 39 40	631/731 633/733 635 635 636/736 642/742 650/750 667/767 675/775	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other Miscellaneous Expenses	0.00% 0.00% 0.98% 0.98% 0.98% 0.98%	0.00% 0.00% 99.02% 99.02% 99.02% 99.02%	0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$0 \$31 \$5 \$198 \$3 \$91	\$0 \$3,109 \$551 \$20,043 \$327 \$9,240	\$0 \$3,140 \$556 \$20,241 \$331 \$9,331	5 173 3 80	
31 32 33 34 35 36 37 38 39 40	631/731 633/733 635 635 636/736 642/742 650/750 667/767 675/775	Contractual Services - Legal Testing Expense Contractual Services - Other Rental of Equipment Transportation Expense Reg. Commission Exp Other	0.00% 0.00% 0.98% 0.98% 0.98% 0.98%	0.00% 0.00% 99.02% 99.02% 99.02% 99.02%	0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC	\$0 \$31 \$5 \$198 \$3 \$91 \$2,224	\$0 \$3,109 \$551 \$20,043 \$327 \$9,240	\$0 \$3,140 \$556 \$20,241 \$331 \$9,331	5 173 3 80	

Allocation Percentage

#### **Allocation of Expenses**

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

interim [ ] Finai [x] Historicai [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.

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.

Origa Public Service Commission

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(1)	(=)	<b>\-</b> '					Historica	il Month Ending April 30	, 2015	
			Alla	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other			42.420/
ine	Acct.			Companies/		of Allocation		Companies/		87.5 <b>7</b> %	12.43%
			Utilities, Inc. of Florida - Marion				Utilities, Inc. of Fiorida - Marion				
No.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. A	Illocated Expenses:									101
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$811	349,209	\$350,020	710 73	10.
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$84	36,416	\$36,500	/3	
1	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	(2)	
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	113
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$909	395,655	\$396,564	796	11
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$892	388,290	\$389,182	781	2:
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$171	74,252	\$74,423	149	
11	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$124	53,793	\$53,917	108	1
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	3
14	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,751	\$1,755	4	
15	650/750	Transportation Expenses	0.22%	99.78%	100.00%	ERC	\$1	320	\$320	1	_
	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$431	187,595	\$188,025	377	5
16	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$53	22,979	\$23,032	46	
17		Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$5	2,002	\$2,006	4	
18	670/770	•	0.23%	99.77%	100.00%	ERC	\$375	163,363	\$163,738	329	4
19 20	675/775	Miscellaneous Expenses	0.2370				\$4,118	\$1,788,719	\$1,792,837	3,606	51
21											
22	Water Service Corp. I	Allocated State Expenses									
23	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,202	\$24,470	234	3
24 25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$228	\$23,158	\$23,386	200	2
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
26	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(38)	
27	414 427		1.06%	98.94%	100.00%	ERC	\$0	\$5	\$5	0	
28		Interest Expense	0.98%	99.02%	100.00%	ERC	\$474	\$47,684	\$48,158	415	į
29	601/701/603/703	Salaries	0.97%	99.03%	100.00%	ERC	\$3	\$302	\$305	3	
30	604/704	Employee Benefits	1.09%	98.91%	100.00%	ERC	\$5	\$480	\$486	5	
31	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$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	0.97%	99.03%	100.00%	ERC	\$24	\$2,443	\$2,467	21	
35	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
36	642/742	Rental of Equipment	0.97%	99.03%	100.00%	ERC	\$258	\$26,289	\$26,547	226	\$
37	650/750	Transportation Expense	0.97%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
38	66 <b>7/</b> 767	Reg. Commission Exp Other	0.98%	99.02%	100.00%	ERC	\$280	\$28,425	\$28,706	245	
39	675/775	Miscellaneous Expenses	U.5070	33.UZ/B	100.00%		\$ 1,497	\$ 148,532	\$150,029	1,311	1
40 41											
42	Water Service Corp.	Allocated UI Expenses									
43			2 200/	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	_	
44	427	Interest Expense	0.00%	Ų.UU%	0.00%	Onenocateu Nate Dase	\$ -	<u>s</u> -	\$0		
45							7	7			

Ailocation Percentage

#### **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.

Schedule B-12

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_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(-)	1-7						Historical	Month Ending May 31	, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.59%	12.419
ie	Acct.			Companies/		of Allocation		Companies/		67.3370	12.72/
			Utilities, Inc. of				Utilities, Inc. of				
			Florida - Marion				Florida - Marion	Customs	Total	Water	Sewe
)	No.	Description	County	Systems	Total	Method	County	Systems	Total	TT ALC:	
	Water Service Corp. A	llocated Expenses:							2040 700	646	
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$738	318,044	\$318,782	65	
	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$74	32,432	\$32,506	65	
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$2)	(800)	(\$802)	(2)	
	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(123)	(\$124)	(0)	
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$816	355,927	\$356,743	715	
	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,002	437,269	\$438,272	878	
		Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$150	65,262	\$65,412	131	
)	620/720	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$123	53,793	\$53,917	108	
L	632/732		0.00%	0.00%	0.00%	ERC	\$0	-	\$0	•	
2	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$249	108,458	\$108,706	218	
3	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$4	1,813	\$1,817	4	
ļ	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$2	735	\$736	1	
•	6S0/750	Transportation Expenses		99.77%	100.00%	ERC	\$423	184,537	\$184,959	370	
5	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$62	26,964	\$27,026	54	
7	659/759	Other Insurance	0.23%		100.00%	ERC	\$3	1,393	\$1,396	3	
3	670/770	Bad Debt Expense	0.23%	99.77%		ERC	\$254	110,809	\$111,063	222	
•	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$3,897	\$1,696,512	\$1,700,410	3,414	
)							33,657	31,030,311			
1 2	Water Service Corp. A	Illocated State Expenses									
3							¢268	\$24,323	\$24,591	235	
4	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$20,300	\$20,499	174	
5	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$199		\$20,439	<u>-</u> /	
6	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0 \$0	=	
7	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0		0	
В	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$0	\$5	\$5	446	
9	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$509	\$51,286	\$51,795		
0	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$5	\$525	\$530	5	
1	620/720	Materials and Supplies	1.09%	98.91%	100.00%	ERC	\$5	\$442	\$447	4	
2	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
3 4	635/735	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$2	\$228	\$230	2	
5 6	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
		, ,	0.97%	99.03%	100.00%	ERC	\$281	\$28,693	\$28,974	246	
7	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$9	\$963	\$972	8	
8	667/767	Reg. Commission Exp Other	0.97%	99.03%	100.00%	ERC	\$75	\$7,709	\$7,784	66	
9	675/775	Miscellaneous Expenses	0.5776	33.03%			\$ 1,354	\$ 134,474	\$135,828	1,186	
11											
2	Water Service Corp.	Allocated UI Expenses									
13		Internet Eventes	0.00%	0.00%	0.00%	Unallocated Rate Base	<b>\$0</b>	\$0	\$0		
14	427	Interest Expense	0.00%	0.0070				<u>s</u> -	\$0		

Allocation Percentage

#### **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.

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.

Schedule B-12

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(1)	(2)	(-)	• •				Historical	Month Ending June 30	, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L	•	- Allo	Other		Description		Other			
ine	Acct.			Companies/		of Allocation		Companies/		87.61%	12.39%
iiie	neet.						Utilities, Inc. of				
			Utilities, Inc. of				Florida - Marion				
		Secretaries -	Fiorida - Marion County	Systems	Total	Method	County	Systems	Total	Water	Sewer
NO.	No.	Description	County	Systems							
1	Water Service Corp. A	llocated Expenses:							4000 405	609	8
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$695	298,711	\$299,405	67	
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$76	33,237	\$33,314	67	
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	(2)	(
6	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$3)	(1,427)	(\$1,430)	(3)	2
7	427	Interest Expense	-138.98%	238.98%	100.00%	ERC	\$199	(342)	(\$143)	174	10
8	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$840	366,011	\$366,852	736	
9	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,409	613,739	\$615,148	1,235	17
10	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$183	79,526	\$79,709	160	
	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$124	53,793	\$53,917	108	:
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	•	\$0	-	
12		Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$246	107,010	\$107,256	215	:
13	636/736 641		0.23%	99.77%	100.00%	ERC	\$4	1,813	\$1,817	4	
14		Rent Expense	0.23%	99.77%	100.00%	ERC	\$2	921	\$923	2	
15	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$425	184,960	\$185,384	372	
16	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$122	52,993	\$53,115	107	
17	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$3	1,267	\$1,270	3	
18	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$325	141,686	\$142,011	285	
19	675/775	Miscellaneous Expenses	0.23%	33.7770			\$4,649	\$1,933,899	\$1,938,548	4,073	5
20											
21 22	Water Service Corp. A	Allocated State Expenses									
23	water service corp. A	Allocated State Expenses								225	
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$268	\$24,256	\$24,524	235	•
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$220	\$22,403	\$22,623	193	
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	-	
	414	Interest Expense	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	
28	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$619	\$62,317	\$62,936	542	
29 30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
	•	Materials and Supplies	0.98%	99.02%	100.00%	ERC	\$17	\$1,738	\$1,755	15	
31	620/720	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
32	631/731	=	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	0.97%	99.03%	100.00%	ERC	\$3	\$297	\$300	3	
35	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
36	642/742	Rental of Equipment	0.97%	99.03%	100.00%	ERC	\$238	\$24,293	\$24,531	209	
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$10	\$998	\$1,008	9	
38	667/767	Reg. Commission Exp Other	0.97%	99.03%	100.00%	ERC	\$61	\$6,250	\$6,311	54	
39	675/775	Miscellaneous Expenses	0.97%	33.U3R	100.00%		\$ 1,436	\$ 142,557	\$143,993	1,258	
40									<del></del>		
41											
42	Water Service Corp.	Allocated UI Expenses									
43			0.00%	100.00%	100.00%	Unallocated Rate Base	s \$0.	\$2,986,054	\$2,986,054		
44	427	Interest Expense							\$2,986,054		

Allocation Percentage

#### **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.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	<b>\-</b> /							Historical	Month Ending July 31,	2015	
			Alloc	ation Percentages				Amounts Allocated			
	G/L			Other		Description		Other Companies/		87.59%	12.41%
2	Acct.			Companies/		of Allocation		Companies		0,100,10	
			Utilities, Inc. of Florida - Marion				Utilities, inc. of Florida - Marion				
).	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
	Water Service Corp. A	llocated Evnenses									
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$756	325,634	\$326,391	662	
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$77	33,476	\$33,553	67	
,	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
:	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	•	\$0	-	
5	410	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$4)	(1,789)	(\$1,793)	(4)	
			0.23%	99.77%	100.00%	ERC	(\$1)	(307)	(\$308)	(1)	
'	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$890	387,689	\$388,579	779	
3	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$1,038	452,131	\$453,169	909	
)	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$146	63,691	\$63,837	128	
0	620/720	Materials and Supplies		99.77%	100.00%	ERC	\$146	63,770	\$63,917	128	
1	632/732	Contractual Services - Accounting	0.23%	0.00%	0.00%	ERC	\$0		\$0		
2	633/733	Contractual Services - Legal	0.00%	99.77%	100.00%	ERC	\$231	100,824	\$101,056	203	
3	636/736	Contractual Services - Other	0.23%		100.00%	ERC	\$4	1,870	\$1,874	4	
4	641	Rent Expense	0.23%	99.77%		ERC	\$1	303	\$303	1	
5	650/750	Transportation Expenses	0.22%	99.78%	100.00%		\$424	184,536	\$184,960	371	
6	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC			\$63,905	128	
7	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$146	63,759		2	
8	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,109	\$1,111	268	
9	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$306	133,503	\$133,809	3,647	
0	·						\$4,163	\$1,810,199	\$1,814,362	3,047	<u> </u>
21 22	Water Senice Core A	Allocated State Expenses									
23	Water Service Corp. F	MOCATED State EXPENSES								250	
24	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$285	\$25,977	\$26,261	250	
S	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$162	\$16,451	\$16,613	142	
:6	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
7	414	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
	427	Interest Expense	1.21%	98.79%	100.00%	ERC	\$0	\$4	\$4	0	
8		Salaries	0.98%	99.02%	100.00%	ERC	\$663	\$66,758	\$67,421	581	
29	601/701/603/703		0.97%	99.03%	100.00%	ERC	\$30	\$3,073	\$3,103	26	
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$8	\$774	\$782	7	
1	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
32	631/731	Contractual Services - Engineering		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%			ERC	\$80	\$8,150	\$8,230	70	
35	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$0	\$0,150	\$0,250	-	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$238	\$24,241	\$24,479	208	
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$256 \$3	\$337	\$340	3	
8	667/767	Reg. Commission Exp Other	0.97%	99.03%	100.00%				\$13,925	119	
9	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$136 \$ 1,604	\$13,789 \$ 159,554	\$161,158	1,405	
10 11											
12	Water Service Corp.	Allocated UI Expenses									
43		Interest Evenens	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0		
44	427	Interest Expense	0.0070	0.0070	,-			\$ -	\$0		

#### **Aliocation 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

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.

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entag	es, gross amounts, an	e detailing expenses which are subject to allocat nounts allocated, and a detailed description. Pro	vide a description of all system	ns other than water a	nd sewer.					Allocation Per	
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)	
	(-)	`,							ionth Ending August	31, 2015	
			Allo	cation Percentages				Amounts Allocated Other			
	G/L			Other Companies/		Description of Allocation		Companies/		87.61%	12.39%
1e	Acct.		Utilities, Inc. of	companies,		•	Utilities, inc. of	•			
			Florida - Marion				Florida - Marion				
о.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
1	Water Service Corp. A	llocated Expenses:								500	
2	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$776	334,326	\$335,102	680 63	
3	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$72	31,562	\$31,634 \$0	-	
1	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	•	•	
;	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	(4)	
,	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$5)	(2,027)	(\$2,032)		
,	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$0)	(168)	(\$168)	(0) 6 <del>94</del>	
3	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$792	344,981	\$345,772	1,060	:
•	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	527,007	\$528,217	172	
0	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$196	85,321	\$85,516	172	
1	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$146	63,770	\$63,917	(51)	
2	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	(\$58)	(25,307)	(\$25,365)	234	
3	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$268	116,543	\$116,810	234 4	
1	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	1	
5	650/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	315	\$315	371	
6	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$424	184,638	\$185,061		
7	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$33	14,508	\$14,541	29	
8	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$3	1,194	\$1,197	2	
9	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$287	125,013	\$125,300	251	
0	0/3///3	(Miscellander) Experience					\$4,149	\$1,803,543	\$1,807,692	3,635	
21 22	Water Service Corp. A	Allocated State Expenses									
23				00.010/	100 009/	ERC	\$271	\$24,524	\$24,795	237	
24	403	Depreciation Expenses	1.09%	98.91%	100.00%	ERC	\$204	\$20,802	\$21,007	179	
25	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$0	\$0	\$0		
:6	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	\$5	\$5	0	
28	427	Interest Expense	0.98%	99.02%	100.00%	ERC ERC	\$657	\$66,121	\$66,778	576	
29	601/701/603/703	5alaries .	0.98%	99.02%	100.00%	ERC	\$3	\$322	\$325	3	
30	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$6	\$601	\$607	6	
31	620/720	Materials and Supplies	1.07%	98.93%	100.00%		\$28	\$2,888	\$2,916	25	
32	631/731	Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC	\$0 \$0	\$2,880	\$0		
13	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0		
14	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0 \$2	\$203	\$205	2	
s	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$2 \$0	\$203 \$0	\$203		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC		\$22,702	\$22,925	195	
37	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$223		\$22,925	3	
18	667/767	Reg. Commission Exp Other	0.97%	99.03%	100.00%	ERC	\$3	\$321	\$324 \$2,993	25	
39	675/775	Miscellaneous Expenses	0.95%	99.05%	100.00%	ERC	\$28	\$2,965	\$142,881	1,250	
10		·					\$ 1,426	\$ 141,455	3142,081	1,230	
41 42	Water Service Corp.	Allocated UI Expenses									
43								\$0	\$0		
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base			\$0		
45	,	•					\$ -	\$ -	ŞU		

Allocation Percentage

### 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.

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Schedule B-12 Page 9 of 13

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(=)	<b>\-</b> /	•-•					Historical Mo	onth Ending September	r 30, 2015	
			Alio	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.68%	12.32%
1e	Acct.			Companies/		of Allocation		Companies/		07.0070	11.31/0
			Utilities, Inc. of				Utilities, Inc. of				
			Florida - Marion				Florida - Marlon				£
lo.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
	Water Service Corp. A		0.23%	99.77%	100.00%	ERC	\$759	331,225	\$331,984	666	
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$70	31,042	\$31,113	62	
	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
	410	Miscellaneous Non-Utility Expenses	0.23%	99.77%	100.00%	ERC	(\$6)	(2,546)	(\$2,552)	(5)	
	420	Interest During Construction	-120.40%	220.40%	100.00%	ERC	\$182	(333)	(\$151)	160	
	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$850	375,527	\$376,378	746	
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$814	359,509	\$360,323	714	
	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$153	67,686	\$67,839	134	
)	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$144	63,772	\$63,917	127	
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
2	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$257	113,287	\$113,544	225	
3	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	
	641	Rent Expense	0.22%	99.78%	100.00%	ERC	\$1	271	\$272	1	
i	680/750	Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$418	184,542	\$184,960	366	
5	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$118	52,215	\$52,333	104	
7	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$2	921	\$923	2	
3	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$277	122,463	\$122,741	243	
•	675/775	Miscellaneous Expenses	0.23 %	33.7770	202.22.0		\$4,045	\$1,701,451	\$1,705,496	3,547	
0											
1 2	Water Service Corp. A	Allocated State Expenses									
3				00.000/	100.00%	ERC	\$287	\$26,354	\$26,642	252	
4	403	Depreciation Expenses	1.08%	98.92%		ERC	\$206	\$21,076	\$21,282	181	
5	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$0	\$0	\$0		
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
7	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$5	\$5	0	
В	427	Interest Expense	1.01%	98.99%	100.00%	ERC	\$622	\$62,951	\$63,574	546	
9	601/701/603/703	Salaries	0.98%	99.02%	100.00%		\$5	\$544	\$550	5	
0	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC ERC	\$2	\$191	\$192	2	
1	620/720	Materials and Supplies	0.96%	99.04%	100.00%	ERC ERC	(\$28)	(\$2,888)	(\$2,916)	(25)	
2	631/731	Contractual Services - Engineering	0.97%	99.03%	100.00%	ERC ERC	(\$28) \$0	(32,888)	\$0		
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%		\$0 \$0	\$0	\$0	_	
4	635	Testing Expense	0.00%	0.00%	0.00%	ERC ERC	\$0 \$0	\$37	\$37	0	
35	636/736	Contractual Services - Other	0.96%	99.04%	100.00%		\$0 \$0	\$0	\$0		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC ERC	\$0 \$201	\$20,560	\$20,761	176	
37	650/750	Transportation Expense	0.97%	99.03%	100.00%		\$201 \$0	\$20,300	\$0		
8	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0 \$93	\$9,486	\$9,579	81	
9	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ERC	\$ 1,388	\$ 138,317	\$139,705	1,217	
ю							3 1,360	7 130,017			
1	Water Service Corp.	Allocated UI Expenses									
3			0.00%	100 00%	100.00%	Unallocated Rate Base	\$0	\$3,004,727	\$3,004,727	-	
44	427	Interest Expense	0.00%	100.00%	100.00%	Silaliocated nate pase		\$ 3,004,727	\$3,004,727		

Allocation Percentage

### 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.

Schedule B-12

Preparer: John Hoy

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	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)	
	ν-/	• •						Historical M	onth Ending October	1, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.59%	12.41%
ne	Acct.			Companies/		of Allocation		Companies/		67.33%	12.41/
			Utilities, Inc. of Florida - Marion				Utilities, Inc. of Florida - Marion				
ο.	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewe
	Water Service Corp. A	ligested Expenses:									
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$761	331,425	\$332,186	667	
	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$70	30,654	\$30,723	61	
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	•	\$0	-	
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0		
	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$7)	(2,872)	(\$2,878)	(6)	
	427	Interest Expense	0.23%	99.77%	100.00%	ERC	(\$1)	(237)	(\$238)	(0)	
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$842	370,812	\$371,654	737	
	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,176	517,903	\$519,079	1,030	
	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$163	71,601	\$71,764	142	
	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$145	63,772	\$63,917	127	
	633/733	Contractual Services - Legal	0.23%	99.77%	100.00%	ERC	\$5	2,195	\$2,200	4	
	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$327	144,186	\$144,513	287	
	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	
		Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	377	\$378	1	
	650/750	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$447	197,080	\$197,527	392	
	657		0.23%	99.77%	100.00%	ERC	\$217	95,541	\$95,758	190	
	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$3	1,385	\$1,388	3	
3	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$340	149,792_	\$150,132	298	
)	675/775	Miscellaneous Expenses	0.23%	22			\$4,493	\$1,975,484	\$1,979,977	3,935	
1											
2 3	Water Service Corp. A	Allocated State Expenses									
4	403	Depreciation Expenses	1.07%	98.93%	100.00%	ERC	\$301	\$27,734	\$28,035	264	
<del>!</del> 5	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$209	\$21,370	\$21,579	183	
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
,	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
	414	Interest Expense	0.97%	99.03%	100.00%	ERC	\$2	\$253	\$255	2	
3		Salaries	0.98%	99.02%	100.00%	ERC	\$615	\$62,058	\$62,673	538	
•	601/701/603/703		0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
)	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$8	\$723	\$731	7	
1	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
2	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
4	635	Testing Expense	0.97%	99.03%	100.00%	ERC	\$6	\$570	\$575	5	
5	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
5	642/742	Rental of Equipment	0.97%	99.03%	100.00%	ERC	\$241	\$24,645	\$24,885	211	
7	650/750	Transportation Expense	0.97%	99.03%	100.00%	ERC	\$38	\$3,836	\$3,873	33	
8	667/767	Reg. Commission Exp Other	0.97%	99.03%	100.00%	ERC	\$93	\$9,471	\$9,564	82	
9	675/775	Miscellaneous Expenses	0.37 %	33.03%	200.02.7		\$ 1,513	\$ 150,658	\$152,170	1,325	
1											
12 13	Water Service Corp.	Allocated UI Expenses							<b>.</b> -		
14	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0 \$0		
15							٠ -	\$ -	50	-	

Allocation Percentage

#### 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.

Schedule B-12 Page 11 of 13

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(4)	1-/	<b>,-,</b>					Historical Mo	nth Ending November	30, 2015	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other		87.66%	12.34%
e	Acct.			Companies/		of Allocation		Companies/		87.00%	22.54,0
			Utilities, Inc. of Florida - Marion				Utilities, Inc. of Florida - Marion			Webse	Sewer
).	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewer
	Water Service Corp. A	llocated Expenses:									
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$758	331,599	\$332,357	664 60	
	408	Taxes Other than income	0.23%	99.77%	100.00%	ERC	\$68	30,195	\$30,263	60	
	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	•	\$0	-	
	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
	420	Interest During Construction	0.23%	99.77%	100.00%	ERC	(\$7)	(2,919)	(\$2,925)	(6)	
	427	Interest Expense	0.22%	99.78%	100.00%	ERC	(\$1)	(478)	(\$479)	(1)	
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$1,035	458,611	\$459,646	908	
	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,210	535,881	\$537,091	1,061	
	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$144	63,605	\$63,749	126	
	632/732	Contractual Services - Accounting	0.23%	99.77%	100.00%	ERC	\$171	75,709	\$75,880	150	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
2	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$273	120,862	\$121,135	239	
	641	Rent Expense	0.23%	99.77%	100.00%	ERC	\$4	1,870	\$1,874	4	
		Transportation Expenses	0.23%	99.77%	100.00%	ERC	\$1	562	\$563	1	
	650/750	•	0.23%	99.77%	100.00%	ERC	\$435	192,562	\$192,997	381	
	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$369	163,372	\$163,741	323	
7	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$3	1,287	\$1,290	3	
3	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$320	141,545	\$141,865	280	
)	675/775	Miscellaneous Expenses	0,20,0				\$4,782	\$2,114,264	\$2,119,046	4,192	
Ĺ											
2	Water Service Corp. A	Allocated State Expenses									
3	402	Denvesiation Evpantor	1.08%	98.92%	100.00%	ERC	\$279	\$25,652	\$25,932	245	
	403	Depreciation Expenses	0.96%	99.04%	100.00%	ERC	\$196	\$20,090	\$20,286	171	
	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
•	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
	414	Taxes Other than Income	1.01%	98.99%	100.00%	ERC	\$0	\$5	\$5	0	
3	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$626	\$63,592	\$64,218	549	
)	601/701/603/703	Salaries	0.96%	99.04%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(1)	
0	604/704	Employee Benefits	1.03%	98.97%	100.00%	ERC	\$7	\$676	\$683	6	
L	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
ļ	635	Testing Expense	0.96%	99.04%	100.00%	ERC	\$1	\$94	\$95	1	
,	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
5	642/742	Rental of Equipment	0.96%	99.04%	100.00%	ERC	\$213	\$21,895	\$22,108	187	
•	650/750	Transportation Expense	0.96%	99.04%	100.00%	ERC	\$1	\$107	\$108	1	
ı	667/767	Reg. Commission Exp Other	0.96%	99.04%	100.00%	ERC	\$117	\$12,074	\$12,191	102	
	675/775	Miscellaneous Expenses	0.50%	33.04 A	100.0070		\$ 1,438	\$ 144,042	\$145,481	1,261	
ı											
2	Water Service Corp.	Allocated UI Expenses							4-		
3 4	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0 \$0		
5	42,						S -	\$ -	<del></del>		

Allocation Percentage

#### 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 necrentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	12)	(-/	ι-,						onth Ending December	31, 2015	
			Alloc	ation Percentages		Baradadaa		Amounts Allocated Other			
	G/L			Other		Description of Allocation		Companies/		87.78%	12.22%
e	Acct.			Companies/		OI Allocation					
			Utilities, Inc. of Florida - Marion				Utilities, inc. of Florida - Marion			Makes	Sewer
).	No.	Description	County	Systems	Total	Method	County	Systems	Total	Water	Sewei
v	Water Service Corp. A	llocated Expenses:								<b>607</b>	
-	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$726	318,296	\$319,022	637	
	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	(\$0)	(42)	(\$42)	(0) 0	
	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	-	
	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	
	420	Interest During Construction	0.22%	99.78%	100.00%	ERC	(\$7)	(3,300)	(\$3,307)	(7)	
	420	Interest Expense	-1037.23%	1137.23%	100.00%	ERC	\$219	(240)	(\$21)	192	
			0.22%	99.78%	100.00%	ERC	\$720	319,716	\$320,437	632	
	601/701/603/703	Salaries	0.22%	99.78%	100.00%	ERC	\$1,558	691,220	<b>\$6</b> 92,778	1,367	
	604/704	Employee Benefits	0.22%	99.78%	100.00%	ERC	\$176	78,169	\$78,345	155	
	620/720	Materials and Supplies	0.22%	99.78%	100.00%	ERC	\$171	75,969	\$76,140	150	
	632/732	Contractual Services - Accounting		0.00%	0.00%	ERC	\$0	´ -	\$0	-	
	633/733	Contractual Services - Legal	0.00%		100.00%	ERC	\$265	117,783	\$118,049	233	
	636/736	Contractual Services - Other	0.22%	99.78%	100.00%	ERC	\$8	3,740	\$3,748	7	
	641	Rent Expense	0.22%	99.78%		ERC	\$1	297	\$297	1	
	650/750	Transportation Expenses	0.23%	99.77%	100.00%		\$434	192,753	\$193,188	381	
	657	Insurance - General Liability	0.22%	99.78%	100.00%	ERC		(26,550)	(\$26,610)	(53)	
	659/759	Other Insurance	0.22%	99.78%	100.00%	ERC	(\$60)	1,131	\$1,134	2	
3	670/770	Bad Debt Expense	0.22%	99.78%	100.00%	ERC	\$3			267	
	675/775	Miscellaneous Expenses	0.22%	99.78%	100.00%	ERC	\$304	134,943	\$135,247	4,007	
		,					\$4,565	\$1,924,379	\$1,928,944	4,007	
1 2 <u>'</u>	Water Service Corn. A	Allocated State Expenses									
3.	Water Service Corp. 7						4212	\$29,010	\$ <b>29,3</b> 22	274	
1	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$312			187	
5	408	Taxes Other than Income	0.96%	99.04%	100.00%	ERC	\$214	\$21,976	\$22,189		
;	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259	\$3,291	28	
	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	
	427	Interest Expense	0.99%	99.01%	100.00%	ERC	\$0	\$17	\$17	0	
3		•	0.97%	99.03%	100.00%	ERC	\$747	\$75,932	\$76,679	656	
•	601/701/603/703	Salaries	0.97%	99.03%	100.00%	ERC	(\$1)	(\$81)	(\$82)	(1)	
)	604/704	Employee Benefits	0.96%	99.04%	100.00%	ERC	\$6	\$580	\$586	5	
	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
!	631/731	Contractual Services - Engineering		99.04%	100.00%	ERC	\$18	\$1,853	\$1,871	16	
}	633/733	Contractual Services - Legal	0.96%	0.00%	0.00%	ERC	\$0	\$0	\$0	•	
ļ	635	Testing Expense	0.00%	99.04%	100.00%	ERC	\$81	\$8,380	\$8,461	71	
	636/736	Contractual Services - Other	0.96%		100.00%	ERC	\$3	\$277	\$279	2	
i	642/742	Rental of Equipment	0.96%	99.04%		ERC	\$1 <b>99</b>	\$20,458	\$20,657	174	
,	650/750	Transportation Expense	0.96%	99.04%	100.00%		\$33	\$3,363	\$3,395	29	
3	667/767	Reg. Commission Exp Other	0.96%	99.04%	100.00%	ERC	\$33 \$193	\$19,892	\$20,085	170	
	675/775	Miscellaneous Expenses	0.96%	99.04%	100.00%	ERC	\$ 1,836	\$ 184,915	\$186,751	1,611	
) L							-				
2	Water Service Corp.	Allocated UI Expenses									
3			0.00%	100.00%	100.00%	Unallocated Rate Base	\$0	\$3,179,219	\$3,179,219		
4	427	Interest Expense	0.00%	100.00%	100.00%	C. Milocated Hate base	· ·	\$ 3,179,219	\$3,179,219		

Allocation Percentage

#### Allocation of Expenses

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected []

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

Schedule B-12

Page 13 of 13
Preparer: John Hoy

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	(-)	ν-,	• •					Historical Year Er	ding December 31, 20	15	
			Allo	cation Percentages				Amounts Allocated			
	G/L			Other		Description		Other Companies/		87.78%	12.22%
e	Acct.			Companies/		of Allocation		Companies/		27.1.27.2	
			Utilities, inc. of Florida - Marion				Utilities, Inc. of Fiorida - Marion	_		Makas	Sewer
).	No.	Description	County	5ystems	Total	Method	County	Systems	Total	Water	Sewei
	Water Service Corp. A	llocated Expenses:								7.076	1,
	403	Depreciation Expense	0.23%	99.77%	100.00%	ERC	\$8,972	3,876,423	\$3,885,396	7,876 801	1
	408	Taxes Other than Income	0.23%	99.77%	100.00%	ERC	\$913	398,018	\$398,931		
	409	Gains/Losses from Disposition of Utility	0.23%	99.77%	100.00%	ERC	\$0	100	\$100	0	
	410	Miscellaneous Non-Utility Expenses	0.22%	99.78%	100.00%	ERC	\$46	20,394	\$20,439	40	
			0.23%	99.77%	100.00%	ERC	(\$42)	(18,471)	(\$18,513)	(37)	
i	420	Interest During Construction	-37.10%	137.10%	100.00%	ERC	\$795	(2,939)	(\$2,144)	698	
'	427	Interest Expense	0.23%	99.77%	100.00%	ERC	\$10,134	4,431,371	\$4,441,505	8,896	
	601/701/603/703	Salaries	0.23%	99.77%	100.00%	ERC	\$14,109	6,167,401	\$6,181,510	12 <b>,3</b> 85	
)	604/704	Employee Benefits	0.23%	99.77%	100.00%	ERC	\$1,991	869,895	\$871,885	1,747	
0	620/720	Materials and Supplies	0.23%	99.77%	100.00%	ERC	\$1,679	734,582	\$736,260	1,474	
ı	632/732	Contractual Services - Accounting		99.77%	100.00%	ERC	(\$53)	(23,112)	(\$23,165)	(47)	
2	633/733	Contractual Services - Legal	0.23%		100.00%	ERC	\$3,040	1,329,947	\$1,332,987	2,668	
3	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$5,54	23,616	\$23,670	47	
ļ	641	Rent Expense	0.23%	99.77%		ERC	\$13	5,620	\$5,633	11	
,	650/750	Transportation Expenses	0.23%	99.77%	100.00%			2,227,254	\$2,232,348	4,471	
5	657	Insurance - General Liability	0.23%	99.77%	100.00%	ERC	\$5,094	489,088	\$490,202	978	
,	659/759	Other Insurance	0.23%	99.77%	100.00%	ERC	\$1,114		\$14,164	28	
8	670/770	Bad Debt Expense	0.23%	99.77%	100.00%	ERC	\$32	14,131		3,379	
9	675/775	Miscellaneous Expenses	0.23%	99.77%	100.00%	ERC	\$3,849	1,682,663	\$1,686,512	45,417	
0	0,3,,,0	VIII-					\$51,740	\$22,225,980	\$22,277,720	45,417	
1 2	Water Service Corp. A	Allocated State Expenses									
3	770101 00 1100 00 1100						64.242	\$402,317	\$406,630	3,786	
4	403	Depreciation Expenses	1.06%	98.94%	100.00%	ERC	\$4,313	· · ·	\$272,264	2,327	
5	408	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	\$2,651	\$269,614	\$272,264	2,327	
6	410	Miscellaneous Non-Utility Expenses	0.97%	99.03%	100.00%	ERC	\$32	\$3,259		(38)	
7	414	Taxes Other than Income	0.97%	99.03%	100.00%	ERC	(\$44)	(\$4,456)	(\$4,500)	(36)	
, B	427	Interest Expense	0.98%	99.02%	100.00%	ERC	\$3	\$318	\$321	-	
9	601/701/603/703	Salaries	0.98%	99.02%	100.00%	ERC	\$6,973	\$702,555	\$709,529	6,121	
3	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$46	\$4,705	\$4,751	41	
	620/720	Materials and Supplies	1.01%	98.99%	100.00%	ERC	\$78	\$7,674	\$7,752	69	
1			0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	
2	631/731	Contractual Services - Engineering	0.96%	99.04%	100.00%	ERC	\$19	\$1,992	\$2,011	17	
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	
4	635	Testing Expense	0.97%	99,03%	100.00%	ERC	\$233	\$23,854	\$24,087	205	
5	636/736	Contractual Services - Other	0.97%	99.03%	100.00%	ERC	\$8	\$827	\$835	7	
6	642/742	Rental of Equipment		99.03%	100.00%	ERC	\$2,663	\$271,622	\$274,285	2,337	
7	650/750	Transportation Expense	0.97%		100.00%	ERC	\$45	\$4,706	\$4,752	40	
3	667/767	Reg. Commission Exp Other	0.95%	99.05%	100.00%	ERC	\$1,337	\$136,312	\$137,650	1,174	
9 0	675/775	Miscellaneous Expenses	0.97%	99.03%	100.00%	ENC		\$ 1,825,299	\$1,843,658	16,115	
1											
2	Water Service Corp.	Allocated UI Expenses									
13 14	427	Interest Expense	0.00%	100.00%	100.00%	Unailocated Rate Base		\$12,109,878 \$ 12,109,878	\$12,109,878 \$12,109,878		
	741							\$ 12,109,878			

## Net Depreciation Expense - Water

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

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic [X] or Projected [ ]

ised and useful depreciation expense by primary account

Schedule: B-13
Page 1 of 1

Preparer: Deborah D. Swain Recap Schedules: B-1

Line	(1)	(2) Test Year	(3)	(8) Adjusted	(9) Non-Used &	(10) Non-Used &
No.	Account No. and Name	Expense	Adjustments	Balance	Useful %	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		
	339.3 Other Plant & Misc. Equipment	-		-		
23	TRANSMISSION & DISTRIBUTION PLANT	-				
	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)	i	(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		-				
35	303.5 Land & Land Rights			-		
36	304.5 Structures & Improvements - Water	-		-		
37	304.5 Structures & Improvements - Common	540	(66)	474		
38		9,236				
39		3,439				
40	·	_,	,,	-		
40		670	(82)	588		
41		213		407		
43		142				
43		117				
45		19				
45 46		(1,245		(1,245)	)	
46 47	_	(2)243	•	-		
48		45,879	(211	45,668	- N/A	N/A
		10,073			•	
49		15,614		15,614		
50 51		10,014		_ <b>,</b>		_
					-	N/A

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	(1)	(2) Test Year	(3)	(4) Adjusted	(5) Non-Used &	(6) NU&U
No.	Account No. and Name	Expense	Adjustments	Balance	Useful %	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 360.2 Collection Sewers - Force	2,466		2,466		
9 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)	1	(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	405		405		
25	354.4 Structures & Improvements	495		495		
26	355.4 Power Generation Equipment - Treatment Plt	25.742		25,742		
27	380.4 Treatment & Disposal Equipment	25,742		23,742		
28	381.4 Plant Sewers			-		
29	382.4 Outfall Sewer Lines			-		
30	389.4 Other Plant & Misc. Equipment RECLAIMED WATER TREATMENT PLANT					
31	353.5 Land & Land Rights			_		
32 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	2-	•	27		
48	375.6 Reuse Transmission & Distribution System	27	•	21		
49	389.6 Other Plant & Miscellaneous Equipment			-		
50	GENERAL PLANT					
51	353.7 Land & Land Rights 354.7 Structures & Improvements - Sewer	(248	e)	- (248)		
52 52	•	(240		66 66		
53 54	354.7 Structures & Improvements - Common 390.7 Office Furniture & Equipment		1,0			
54 55	391.7 Transportation Equipment			66 466		
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	ס	130		
63	-				_	
64	SUB-TOTAL	30,784	1,6	99 32,483	N/A	N/A
65						
66	LESS: AMORTIZATION OF CIAC	(7)	7)	(77)	)	
67		30,70	7 1,6	99 32,406	- N/A	N/A
68	NET DEPRECIATION EXPENSE - SEWER					

## Taxes Other Than Income (Final Rates)

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: 8-15 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	(1)	(2) Regulatory Assessment	(3) Payroll	(4) Real Estate & Personal	(5)	(6)
No.	Description	Fees (RAFs)	<u>Taxes</u>	Property	Other	Total
1	WATER					46.210
2	Test Year Per Books *	9,372	3,366	3,552	20	16,310
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):	(9,372)	(3,366)	(3,552)	(20)	(16,310)
5	Remove TOTI from books in order to correct and allocate appropriately	(3,372)	(3,300)	(5,552)	, (,	( -,- ,
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	property takes per = 0					
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				18	18
17	Allocation of business tax to water and wastewater				18	10
18						
19	5. Payroll Taxes					
	Allocation of P/R taxes per books to water & wastewater based on		2,958			2,958
20	labor costs		2,338			_,
21	C. Burnistan Assessment Food					
22 23	6. Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year	9,379				9,379
24	Revenues per B-3	·				
31	nevenues per s s					
32	7. Payroll Taxes					
33	Adjust payroll taxes for salary increase		218			218
34	,					
35	89. Real Estate & Personal Property					202
36	Increase in ad valorem taxes for Pro Forma Plant Additions			203		203
25			3470	2.004	18	15,454
26	Adjusted Test Year TOTI - Water	9,379	3,176	2,881	18	15,454
27						
28	PRO FORMA ADJUSTMENT5					
29	9. Regulatory Assessment Fees	3,100				3,100
30	a. Adjust for additional revenues requested	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)

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.

lina	(1)	(2) Regulatory Assessment	(3) Payroli	(4) Real Estate & Personal	(5)	(6)
Line No.	Description	Fees (RAFs)	Taxes	Property	Other	Total
1	WASTEWATER					
2	Test Year Per Books *	-	-	-	-	-
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax			194		194
6	Allocation to water and wastewater and adjustments to personal			25.		
7	property taxes per B-3, including NU&U adjustment					
8	2 Building Tou					
9	Real Estate Tax     Allocation to water and wastewater and adjustments to real estate			680		680
10						
11 12	taxes per B-3					
13	3. General & Other Taxes				2	2
14	Allocation of business tax to water and wastewater				2	2
15						
16	4. Regulatory Assessment Fees					2,173
17	Calculation of RAFs based on Adjusted and Annualized Test Year	2,173				2,173
18	Revenues per B-3					
19	5. Payroll Taxes					
	Allocation of P/R taxes per books to water & wastewater based on		408	•		408
20	labor costs		408	•		400
27						
28	6. Payroll Taxes		26	:		26
29	Adjust payroll taxes for salary increase		20	•		
30						
31	7. Real Estate & Personal Property			33		33
32	Increase in ad valorem taxes for Pro Forma Plant Additions			33		
21	No. 17 AV TOTI Masterintes	2,173	434	1 907	2	3,516
22	Adjusted Test Year TOTI - Wastewater	2,173	43	,		
23	AND FORMAL ADMINISTRAÇÃO					
24	PRO FORMA ADJUSTMENTS					
25	8. Regulatory Assessment Fees a. Adjust for additional revenues requested	1,712				1,712
26	a. Adjust for additional revenues requested	-,, -1				
33 34	Total Taxes Other than Income - Wastewater	3,885	434	4 907	2	5,228



### **Reconciliation of Total Income Tax Provision**

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 justments	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

## State and Federal Income Tax Calculation - Current Water

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

39

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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		Pé	Total er Books		est Year ustments	-	Test Year Adjusted	Pro Forma Adjustments		o Forma djusted
No.						_	Water			
1	Net Utility Operating Income (Sch. B-1/B-2)	\$	(54,527)	\$	55,390	\$	863	\$ 47,758	\$	48,621
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)		69		(69)		_	18,027		18,027
3										
4	Subtotal		(54,458)		55,321		863	65,785		66,648
5	Less: Interest Charges (Sch. C-3)		(4,217)		22,960		18,743			18,743
6					22.254		(47.000)	CF 70F		47,905
7	Taxable Income Per Books		(50,241)		32,361		(17,880)	65,785		47,903
8										
9	Schedule M Adjustments:		(4 000)		4 900					_
10	Permanent Differences (From Sch. C-4)		(4,890) 22,999		4,890 (22,999)		-			_
11	Timing Differences (From Sch. C-5)		22,999		(22,333)					
12	Takal Calcadalla 66 6 dissebasembe		18,109		(18,109)		_	_		_
13 14	Total Schedule M Adjustments		10,103		(10,105)					
15	Taxable Income Before State Taxes		(68,350)		50,470		(17,880)	65,785		47,905
16	Less: State Income Tax Exemption (\$5,000)		(00,550)		50,		(,,	,		•
17	Less. State Income Tax Exemption (75,500)									
18	State Taxable Income		(68,350)		50,470		(17,880)	65,785		47,905
19	State Income Tax (5.5% of Line 18)*		(3,759)		2,776		(983)	3,618	-	2,635
20	Limited by NOL		• • • •							
21	Credits									
22										
23	Current State Income Taxes		(3,759)		2,776		(983)	3,618		2,635
24										
25	Federal Taxable Income (Line 15 -23)		(64,591)		47,694		(16,897)	62,167		45,270
26	Federal Income Tax Rate		0.34		0.34		0.34	0.34		0.34
27	Federal Income Taxes (Line 25 x Line 26)		(21,961)		16,216		(5,745)	21,137		15,392
28	Less: Investment Tax Credit Realized									
29	This Year (Sch. C-7)				-		-			
30					45.045		/E 74E\	24 427		15,392
31	Current Federal Inc. Taxes (Line 27 - Line 29)		(21,961)		16,216		(5,745)	21,137		15,392
32										
33	Summary:		/0.7F0\		2 770		(002)	3,618		2,635
34	Current State Income Taxes (Line 23)		(3,759)		2,776		(983) (5,745)	21,137		15,392
35	Current Federal Income Taxes (Line 31)		(21,961)		16,216	_	(5,745)	21,137		1.7,532
36	Total Comment Income Tou Francis (To C 4)	ć	(25,720)	ċ	18,992	ć	(6,728)	\$ 24,755	s	18,027
37	Total Current Income Tax Expense (To C-1)	3	(25,720)	Ą	10,392	ڔ	(0,728)	Ç 27,733	<u>,                                     </u>	10,027
38				4	. D 1 C 2 C A		5 C 9			

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

Recap Schedules: C-1

Schedule: C-2

Page 2 of 2

# State and Federal Income Tax Calculation - Current Wastewater

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

Historic [X] Projected []

39

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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.

Preparer: Deborah D. Swai												

Line No.	Net Utility Operating Income (Sch. B-1/B-2) Add: Income Tax Expense Per Books (Sch. B-1/B-2) Subtotal Less: Interest Charges (Sch. C-3)  Taxable Income Per Books  Schedule M Adjustments: Permanent Differences (From Sch. C-4) Timing Differences (From Sch. C-5)  Total Schedule M Adjustments  Taxable Income Before State Taxes Less: State Income Tax Exemption (\$5,000)  State Taxable Income State Income Tax (5.5% of Line 18)* Limited by NOL Credits  Current State Income Taxes  Federal Taxable Income (Line 15 -23) Federal Income Tax Rate Federal Income Tax Rate Federal Income Tax Rate	Pe	Total er Books		Test Year	Test Year Adjusted		Pro Forma Adjustments		Forma djusted
						Wastewater				
1	Net Utility Operating Income (Sch. B-1/B-2)	\$	(1,788)	\$	(22,302)	\$ (24,090)	\$	33,023	\$	8,933
2	• • <del>-</del>		10		(10)			3,313		3,313
3	•									
4	Subtotal		(1,778)		(22,312)	(24,090)		36,336		12,246
5	Less: Interest Charges (Sch. C-3)		(774)		4,215	3,441				3,441
6										0.005
7	Taxable Income Per Books		(1,004)		(26,527)	(27,531)		36,336		8,805
8										
9	Schedule M Adjustments:							•		
10	Permanent Differences (From Sch. C-4)		(898)		898	-				-
11	Timing Differences (From Sch. C-5)		3,202		(3,202)			-		
12					(0.004)					
13	Total Schedule M Adjustments		2,304		(2,304)	<del>-</del>				
14			(0.000)		(0.4.000)	(27.524		36,336		8,805
15			(3,308)		(24,223)	(27,531	,	30,330		0,005
16	Less: State Income Tax Exemption (\$5,000)									
17			(2.200)		(24.222)	(27,531		36,336		8,805
18			(3,308)		(24,223) (1,332)			1,998		484
19	•		(182)		(1,552)	(1,1)	,	1,550		٠.
20	<del>-</del>									
21	Credits									
22			(182)	v	(1,332)	(1,514	١	1,998		484
23	Current State Income Taxes		(102)		(1,332)	(1,51 )			-	
24	To decod Touchie Income /line 45, 33\		(3,126)		(22,891)	(26,017	}	34,338		8,321
25	• •		0.34	'	0.34	0.34	-	0.34		0.34
26			(1,063)	_	(7,783)	(8,846	)	11,675		2,829
27 28			(2)000	,	( , , ,	• • •	•	•		
29	This Year (Sch. C-7)									-
30	•									
31			(1,063)	)	(7,783)	(8,846	)	11,675		2,829
32	•									
33										
34			(182)	)	(1,332)	(1,514	.)	1,998		484
35	Current Federal Income Taxes (Line 31)		(1,063	•	(7,783	(8,846	)	11,675		2,829
36	•									
37		\$	(1,245	) \$	(9,115	) \$ (10,360	) \$	13,673	\$	3,313
38	• • • •	-								
30		_				0.5.00				

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

Recap Schedules: C-1

### Schedule of Interest In Tax Expense Calculation

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

35

36

Total

Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Deborah D. Swain

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

<u>\$ -</u> <u>\$ -</u> <u>\$ -</u> <u>\$ -</u>

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		Total	Utility	Utility		144
No.	Description	Per Books	Adjustments*	Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5		(0)	775	773	653	120
6	Interest on Short-Term Debt/Deposits	(2)	775	113	055	120
7		800	20,611	21,411	18,090	3,321
8	Other Interest Expense - Intercompany	600	20,011	21,411	10,000	0,02.
9	AFIIDO	(5,790)	5,790	_		
10	AFUDC	(5,730)	5,700			
11 12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		_	-	-	-
14	(INC 40(I)(2) Only - See Delow)					
15	Total Used For Tax Calculation	\$ (4,992)	\$ 27,176	\$ 22,184	\$ 18,743	\$ 3,441
16	Total Osca For Tax Galociation		<u> </u>			
17						
18	* Adjustment to calculate interest per capi	tal structure in Sche	dule D1.			
19	Adjustificité to delociate interest per exp.					
20						
21						
22	Calculation of ITC Interest Synchronizatio	n Adjustment				
22 23	Calculation of ITC Interest Synchronizatio ONLY for Option 2 companies (See Sch. C					
23	Calculation of ITC Interest Synchronizatio ONLY for Option 2 companies (See Sch. C				Total	Debt Only
					Weighted	Weighted
23 24			Ratio	Cost		•
23 24 25 26	ONLY for Option 2 companies (See Sch. C	:-8, pg. 4)	Ratio	Cost	Weighted	Weighted
23 24 25 26 27	ONLY for Option 2 companies (See Sch. C <u>Balances From Schedule D-1</u>	:-8, pg. 4)		Cost s not applicable	Weighted	Weighted
23 24 25 26 27 28	ONLY for Option 2 companies (See Sch. C	-8, pg. 4)  Amount			Weighted	Weighted
23 24 25 26 27 28 29	ONLY for Option 2 companies (See Sch. C <u>Balances From Schedule D-1</u>	-8, pg. 4)  Amount			Weighted	Weighted
23 24 25 26 27 28	ONLY for Option 2 companies (See Sch. Companies From Schedule D-1  Long-Term Debt	-8, pg. 4)  Amount			Weighted	Weighted
23 24 25 26 27 28 29 30	ONLY for Option 2 companies (See Sch. Companies From Schedule D-1  Long-Term Debt	-8, pg. 4)  Amount			Weighted	Weighted
23 24 25 26 27 28 29 30 31	ONLY for Option 2 companies (See Sch. Companies From Schedule D-1  Long-Term Debt  Short-Term Debt	-8, pg. 4)  Amount			Weighted	Weighted

## **Book/Tax Differences - Permanent**

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] 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	\$	(4,890)	\$ (898)
5		_		
6				
7	(1) Allocated to water & wastewater based upon rate base			
8				
9	(2) Allocation Methodology to UIF water and wastewater sys	stems is based upon number	of ERCs at year e	nd.
10				
11	Total - Meals & Entertainment	77		
12	@50%	39		
13				
14				
15				
16	Allocation Methodology to counties based on UIF number			_
17		12/31/15 ERCs	Water	Sewer
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	27	
26	TOTAL UIF	9,666.5		

Supporting Schedule: None Recap Schedules: C-2

### Deferred Income Tax Expense - Water

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Historic [X] Projected []

depreciation.

Page 1 of 2 Preparer: Deborah D. Swain

Schedule: C-5

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

			UIF		_		P	-Per Books Allocation to County Systems-						
Line		Total	Utility	Utility Utility		Marion		Orange		Pasco	Pinellas		Seminole	
No.	Description	Per Books	Adjustments	Adjusted		Water	_	Water	_	Water	_	Water		Vater
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	3	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)		(7,78	•									
13	Deferred Rate Case Additions	12,735		12,73										
14	Deferred Rate Case Amortization	(106,640)		(106,640	-									
15	PAA Expense Amortization	(433)		(43										
16	Organization Expense Amortization	(415)		(41										
17	Bad Debts	3,728		3,72										
18	Other*	52		5.	2					**				
19												40.000		442 622
20	Total Timing Differences (To C-2)	368,551	36,546	405,09	7	22,999		13,012		120,253		18,024		113,632
21														
22	State Tax Rate	0.055	0.055	0.05										
23	State Deferred Taxes ( Line 24 x Line 26)	20,270	2,010	22,28	0									
24														-
25	State Deferred Tax	20,270	2,010	22,28	0									
26														
27	Timing Differences For Federal Taxes													
28	(Line 24- 29)	348,281	34,536	382,81										
29	Federal Tax Rate	0.34	0.34	0.3	4									,
30														
31	Federal Deferred Taxes (Line 32 x Line 33)	118,416	11,742	130,15	8									
32					_									
33	Add: State Deferred Taxes (Line 29)	20,270	2,010	22,28	0							***		
34					_			4 000		45 254		6,783		42,760
35	Total Deferred Tax Expense (To C-1)	\$ 138,686	\$ 13,752	\$ 152,43	8	8,654		4,896	_	45,251		0,/83		42,760

Supporting Schedules: None Recap Schedules: C-2

Preparer: Deborah D. Swain

Schedule: C-5

Page 2 of 2

### Deferred Income Tax Expense - Wastewater

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

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.

		UIF										unty Systems-		
Line			Total	Utility		Utility	1	Marion	on Pasco			Seminole		
No.	Description	<u></u>	er Books	Adjustments		Adjusted		Sewer	_	Sewer		ewer		
1	Timing Differences:													
2			001 400		\$	981,469	ċ	65,915	¢	103,818	¢	19,538		
3	Tax Depreciation and Amortization	\$	981,469 518,357	(36,546)	ş	481,811	Ą	32,358	٠	50,965	Ψ.	9,592		
4	Book Depreciation and Amortization		518,557	(30,340)		401,011		32,330		30,303		3,032		
5			463,112	36,546		499.658		33,557		52,853		9,946		
6	Difference		403,112	30,340		433,030		33,33.		32,000		-,		
7														
8	Other Timing Differences (Itemize):													
9						_								
10	Tap Fees		4,200			4,200								
11	Deferred Maintenance Additions		4,200 (7,788)			(7,788)								
12	Deferred Maintenance Amortization		12,735			12,735								
13	Deferred Rate Case Additions		(106,640)			(106,640)								
14	Deferred Rate Case Amortization		(433)			(433)								
15	PAA Expense Amortization		(433) (415)			(415)								
16	Organization Expense Amortization		3,728			3,728								
17	Bad Debts		52			52								
18	Other*		32			- 32								
19	Tatal Timina Differences (To C 2)		368,551	36,546		405,097		3,202		52,183		61,792		
20	Total Timing Differences (To C-2)		300,331	30,340		403,037			_	,				
21	State Toy Date		0.055	0.055		0.055								
22	State Tax Rate State Deferred Taxes ( Line 18 x Line 20)		20,270	2,010		22,280								
23	State Deferred Taxes ( Line 16 x Line 20)		20,270	2,010		22,200								
24 25	State Deferred Tax		20,270	2,010	_	22,280								
25 26	State Deterred Lax		20,270	2,010		,_50								
	m t mm													
27	Timing Differences For Federal Taxes		348,281	34,536		382,817								
28	(Line 24 - 29)		•	•		•								
29	Federal Tax Rate		0.34	0.34		0.34		_						
30			440.4:5	44 742		120.150								
31	Federal Deferred Taxes (Line 26 x Line 27)		118,416	11,742		130,158								
32				2.040		22.200								
33	Add: State Deferred Taxes (Line 23)		20,270	2,010	_	22,280								
34			430 606	£ 12.752		152 420		1,205		19,636		23,252		
35	Total Deferred Tax Expense (To C-1)	<u>\$</u>	138,686	\$ 13,752	Ş	152,438		1,203	_	13,030	_	23,232		

Supporting Schedules: None Recap Schedules: C-2

### Accumulated Deferred Income Taxes - Summary

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

Total

(986,142) (1,098,344)

(1,346,952)

(1,199,775) (1,340,701)

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		Account No. 4	1419 / 4369 (190. 20	11 / 1011)	Account No. 4	421 / 4371 (190.201	2 / 1012)	Net Defe	rred income Taxes - 1	TOTAL
No.	Year	State	Federal	Total	State	Federal	Totai	190.2 State	190.1 Federal	Tota
1	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(9
2	2012	978	10,505	11,483	3,954	23,102	27,056	(31,609)	(1,066,735)	(1,0
3	2013	978	10,505	11,483	3,954	23,102	27,056	(55,558)	(1,291,394)	(1,3
4	2014	978	10,505	11,483	3,954	23,102	27,056	(55,554)	(1,144,221)	(1,1
5	2015	978	10,505	11,483	3,955	23,101	27,056	(75,850)	(1,264,851)	(1,3
6										
7		Account No.	4425 / 4375 (190.20	20 / 1020)	Account No. 4	427 / 4377 (190.202				
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)					437 / 4387 (190.203				
16	Year	State	Federal	Total	State	<u>Federal</u>	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		Acc	ount No. 4385 / 443		A	unt No. 4417 / 4367				
24	Year	State	<u>Federal</u>	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		Acc	ount No. 4439 / 438							
32	Year	State	Federal	Total						
33	2011	-	-	-						
34	2012	•	-	•						
35	2013	(954)	153,493	152,539						
36	2014	(954)	153,493	152,539						
37	2015	(9,754)	166,475	156,721						

Supporting Schedules: C-6, Pg 2 & 3 Recap Schedules: A-18, A-19, D-2 Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-6 Page 2 of 3

Preparer: Deborah D. Swain

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

		Account No.	. 4419 (190.2011) D	eferred State Tax	- Other Tap Fees			Account No. 4421	190.2012) - Deferr	ed State Tax - Tap	Fees Post 2000	
Line		Beginning	Current Year	Flowback To Curr.	Adjust. Debit	Ending		Beginning	Current Year	Flowback To Curr.	Adjust. Debit (Credit)	Ending Balance
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	
1	2011					978	2011					4,094
2	2012	978	-			978	2012	4,094	(140)			3,954 3,954
3	2013	978	-			978	2013	3,954				3,954 3,954
4	2014	978	•			978	2014	3,954			1	3,955
5	2015	978	-			978	2015	3,954		face of Chata Tay		3,555
6		Account	No. 4425 (190.2020	) Deferred State 1	Tax - Rate Case			Account No.	1427 (190.2021) De			····
7			Current	Flowback	Adjust.				Current	Flowback	Adjust.	Ending
8		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit (Coodis)	Balance
9	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	
10	2011					(20,183)	2011					(301)
11	2012	(20,183)	(3,769)			(23,952)	2012	(301)	(225)			(526) (814)
12	2013	(23,952)	(12,171)			(36,123)	2013	(526)	(288)			, ,
13	2014	(36,123)	-			(36,123)	2014	(814)	-			(814)
14	2015	(36,123)	5,587		1	(30,535)	2015	(814)	213			(601)
15		Accou	ınt No. 4433 (190.2	024) Deferred Sta	te Tax - Org			Account No. 4	437 (190.2031) Def			
16			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
17		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
18	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
19	2011					(5,228)	2011					4,218
20	2012	(5,228)	(166)			(5,394)	2012	4,218	(11,339)			(7,121)
21	2013	(5,394)	492			(4,902)	2013	(7,121)	(10,825)			(17,946)
22	2014	(4,902)	_			(4,902)	2014	(17,946)	4		_	(17,942)
23	2015	(4,902)	25			(4,877)	2 <b>0</b> 15	(17,942)	(17,449)		1	(35,390)
24			ount No. 4435 - De	ferred State Tax -	Bad Debt			Account N	o. 4417 (190.2)  - D			
25			Current	Flowback	Adjust.				Current	Flowback	Adjust.	P. dian
26		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending Balance
27	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
28	2011					1,117	2011					-
29	2012	1,117	(665)			452	2012	•				- /224
30	2013	452	118			570	2013	-	(321)			(321) (321)
31	2014	570	-			570	2014	(321)	•			(417
32	2015	570	222		(1)	791	2015	(321)	(96)			(417

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

Company: Utilities, Inc. of Florida - UIF - All Counties

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule: C-6 Page 3 of 3

Preparer: Deborah D. Swain

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

		Account No. 4	369 (190.1011) De	ferred Federal Ta	x - Other Tap Fees			Account No. 4371 (	190.1012) Deferred	Federal Tax - Tap	Fees Post 2000	
•			Current	Flowback	Adjust.				Current	Flowback	Adjust.	
		Berluulaa	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
Line	Vana	Beginning Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
No.	Year	Datatice	Deletial		(3.33.7	10,505	2011					23,917
1	2011	40 505				10,505	2012	23,917	(815)			23,102
2	2012	10,505				10,505	2013	23,102				23,102
3	2013	10,505				10,505	2014	23,102				23,102
4	2014	10,505				10,505	2015	23,102			(1)	23,101
5	2015	10,505	o. 4375 (190.1020)	Doforrad Enderal	Tay . Rate Case	10,505	2013		377 (190.1021) Def	erred Federal Tax	- Maint Fee	
6		Account N		Flowback	Adjust.				Current	Flowback	Adjust.	
7			Current		Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
8		Beginning	Year	To Curr.		Balance	Year	Balance	Deferral	Year	(Credit)	Balance
9	Year	Balance	Deferral	Year	(Credit)							(1,750)
10	2011					(117,903)	2011	(1,750)	(1,312)			(3,062)
11	2012	(117,903)	(22,004)			(139,907)	2012		(1,681)			(4,743)
12	2013	(139,907)	(71,102)			(211,009)	2013	(3,062)	(1,661)			(4,743)
13	2014	(211,009)	0			(211,009)	2014	(4,743)			(1)	(3,563)
14	2015	(211,009)	30,911		•	(180,09B)	2015	(4,743)	1,181			(5,505)
15		Account N	o. 4383 (190.1024)	Deferred Federa	l Tax - Org. Exp.			Account No. 431	37 (190.1031) Defe			
16			Current	Flowback	Adjust.				Current	Flowback	Adjust.	Ending
17		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	
18	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
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	2013	(22,011)	0			(22,011)	2014	(1,244,056)	147,173			(1,096,883
23	2014	(22,011)	137		-1	(21,875)	2015	(1,096,883)	(166,281)			(1,263,164
24	2015	(22,011) Acco	unt No. 4485 - Def	erred Federal Tax				Account No.	4389 (190.2) Accu	m Def Income Tax	- Fed NOL	
25			Current	Flowback	Adjust.	-			Current	Flowback	Adjust.	
26		Beginning	Year	To Curr.	Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
27	Year	Balance	Deferral	Year	(Credit)	Balance	Year	Balance	Deferral	Year	(Credit)	Balance
28	2011					6,530	2011					-
	-	6 520	(3,894)			2,636	2012	-				-
29	2012	6,530	(3,834)			3,325	2013	-	153,493			153,493
30	2013	2,636	003			3,325	2014	153,493	0			153,493
31	2014	3,325	4 225			4,552	2015	153,493	12,984		(2)	1 <b>6</b> 6,475
32	2015	3,325	1,227	m Dof Income Tax	- State NOI	4,332	2020	Account A	No. 4437 (190.1) -	Deferred Income	ax - Fed	
33		Accou	nt No. 4439 - Accu						Current	Flowback	Adjust.	
34			Current	Flowback	Adjust. Debit	Ending		Beginning	Year	To Curr.	Debit	Ending
35		Beginning	Year	To Curr.		Balance	Year	Balance	Deferral	Year	(Credit)	Balance
36	Year	Balance	Deferral	Year	(Credit)	Dalance						
37	2011						2011 2012	_				
38	2012	-				- (05.1)		-				
39	2013	-	(954)			(954)	2013	-				
40	2014	(954)	-			(954) (9,754)	2014 2015	-	(784)			(784

Supporting Schedules: None Recap Schedules: C-6, Pg 1 **Investment Tax Credits - Analysis** 

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

				1.5 % ITC				<u>.</u>	<u></u>			· · · · · · · · · · · · · · · · · · ·
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011	2012	2013	2014	2015	
1 2	2008	(102,883)	-	(102,883)	785	2,356	10,995	2,356	2356	2356	2356	
3					785	2,356	10,995	2,356	2,356	2,356	2,356	
4			-	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)	
5 6			Per Books	(102,883)	(102,098)	(99,742)	(88,747)	(86,391)	(84,035)	(81,679)	(79,323)	
7 8			Difference	-						-	-	
9 10 11 12 13			Amount	Realized	Amortia	ation				Allocation	to Counties	
14 15		Beginning	Current	Prior Year	Current	Prior Year	Ending				12/31/15 ERCs	
16		Balance	Year	Adjust.	Year	Adjust.	Balance	1	Marion County	- Water	548.8	(4,503
17	2008						(102,883)		Marion County		76.4	(627
18	2009	(102,883)			785		(102,098)	(	Orange County	- Water	310.5	(2,548
19	2010	(102,098)			2,356		(99,742)		Pasco County -		2,869.5	(23,547
20	2011	(99,742)			10,995		(88,747)		Pasco County -		1,245.2	(10,218
21	2012	(88,747)			2,356		(86,391)		Pinellas County		430.1	(3,529
22	2013	(86,391)			2,356		(84,035)		Seminole Coun		2,711.5	(22,250
23	2014	(84,035)			2,356		(81,679)		Seminole Count <b>FOTAL</b>	ty - wastewa	1,474.5 <b>9,666.5</b>	(12,100 <b>(79,323</b>
24	2015	(81,679)			2,356		(79,323)		IOIAL		3,000.3	()52

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.

		Parent's Name:		Utili	ties, Inc.		
Line		_	% of		Cost	Weighte	d .
No.	Description	Amount	Total		Rate	Cost	
				%		%	%
1	Long-Term Debt			,u		,,,	
2							
3	Short-Term Debt						
4	P. Comedicando						
5	Preferred Stock						
6	Common Equity - Common Stock						
7	Retained Earnings - Parent Only	-					
8 9	Retained Earnings - Farent Only	_					
10	Deferred Income Tax						
11	Deferred income rax						
12	Other Paid in Capital						
13	Other Fala III capital						
14	Total	N/A	0.00%	%			%
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						- 4b	
21	NOTE: A Parent debt adjustment is not necessary. U	tilities, Inc. (parent c	ompany) impi	utes inter	est expens	e to each	
22	subsidiary company, including Utilities, Inc. of Florid		tal structure o	t the cons	solidated g	roup. This	
23	intercompany interest is shown on Schedules C-3, lin	ne 8.					

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.

Florida Public Service Commission

#### **Miscellaneous Tax Information**

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

Docket No.: 160101-WS

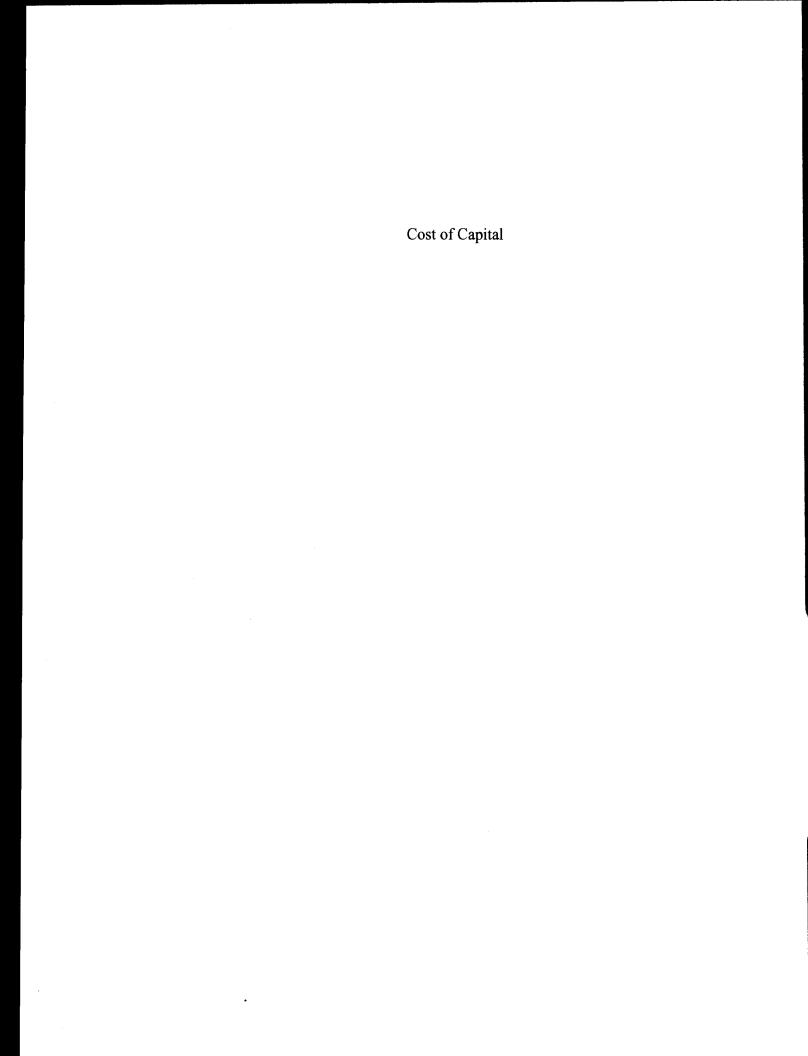
Test Year Ended: December 31, 2015

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 if contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No



Schedule of Requested Cost of Capital 13-Month Average Balance

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) Reconciled to Requested Rate Base	(3)	(4)	(5)
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
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	<u>-</u> '	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	<b>78,6</b> 55	10.12%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	777,034_	100.00%		7.41%
12					
13	Notes:				

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

16

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

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.

	(1)	(2)	(3)	(4)	(5)	(6) Adjusted	(7) Reconciliation Adju	(8) stments	(9) Reconciled to
Line		Balance	Balance	Thirteen Month	Pro Forma	Thirteen Month	Pro Rata	Pro Rata	Requested
No.	Class of Capital	12/31/2014	12/31/2015	Average	Adjustments (1)	Average	Amount	Percentage	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	3,41 <b>1</b>
6	Tax Credits - Zero Cost	4,000	5,132	5,208		5,208	-	n/a	5,208
7	Tax Credits - Weighted Cost	.,	-,	-,		· -	•	0.00%	•
, R	Accumulated Deferred Income Taxes	58,757	86,743	78,317	338	78,655	338	n/a	78,655
۵	Other (Explain)	20,701	22,7	,		,	-	0.00%	-
10	Other (Explain)								
11	Total	369,810,266	399,030,367	388,619,859	338	388,620,197	(387,842,825)	100.00%	777,034

#### Notes:

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

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

15	
16	
17	

12 13

14

10							
17	**Alle	ocation of ADIT to the Co	unties				
18		County	County	Pro Rata			Average
19	County	Total ERCs 2014	Total ERCs 2015	Percentage	12/31/2014	12/31/2015	ADIT
20	Marion	445.9	625.2	6.47%	58,757	86,743	78,317
21	Orange	309.5	310.5	3.21%	40,784	43,036	38,856
22	Pasco	4,100.9	4,114.7	42.57%	540,387	570,736	515,292
23	Pinellas	430.1	430.1	4.45%	56,675	59,661	53,865
24	Seminole	3,818.5	4,186.0	43.30%	503,174	580,523	524,129
25	Total	9,104.9	9,66 <b>6</b> .5	100.0%	1,199,777	1,340,701	1,210,459

26							
27							
28							Average
29	**Allo	ocation of Tax Credits to the Cou	nties				Tax Credits
30	Marion	445.9	625.2	6.47%	4,000	5,132	5,208
31	Orange	309.5	310.5	3.21%	2,776	2,546	2,584
32	Pasco	4,100.9	4,114.7	42.57%	36,789	33,768	34,269
33	Pinellas	430.1	430.1	4.45%	3,858	3,530	3,582
34	Seminole	3,818.5	4,186.0	43.30%	34,255	34,347	34,857
35	Total	9,104.9	9,666.5	100.0%	81,679	79,323	80,501

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

Schedule D-3 Page 1 of 1

Preparer: John Hoy

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

Test Year Ended: December 31, 2015 Interim [] Final [x]

Historical [x] Projected [ ]

Explana	tion: Provide data as specif	ied on prefe	erred stock on a thirteen n	nonth average basis. If th	e utility is an operating	division or subsidiary, sub	mit an additional schedule whi	ch reflects the same info	ormation for the par	rent 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 Associated with Column	Issuing Expense Associated with	Net Proceeds	Rate (Contract Rate	Dollar Dividend on	Effective Cost
No.	Rate, Years of Life	Date	Special Restriction	Sold (Face Value)	Outstanding	Sold	(5)	Column (4)	(5)-(9)+(7)	on Face Value)	Face Value (11)x(5)	Rate (12)/(10)

Not applicable. 1

3

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 [x] Final [x]

Historical [x] Projected []

Schedule D-4 Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4) Thirteen Month Average	(5) Effective
Line No.	Lender	Total Interest Expense	Maturity Date	Amount Outstanding at 12/31/15	Cost Rate
1	Chase	397,063	Revolving Line of Credit	17,100,000	2.32%
2 3	Total	397,063		17,100,000	2.32%
4					
5					
6	Note: Short term de	bt is actual for Utilities, Inc. of Flo	orida's parent company, Utilities	s, 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 [x] Final [x] Historical [x] Projected [] Schedule D-5 Page 1 of 1

Preparer: John Hoy

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

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 2	6.58% note, due in installments	06/01/2007- 05/31/35	180,000,000	180,000,000	-		974,514	-	143,425	11,844,000	11,987,425	6.70%
3	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%

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

Schedule D-6 Page 1 of 1

Preparer: John Hoy

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

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) Thirteen Month Average	(5) Amount	(6) Unamortized Discount	(7) Unamortized issuing	(8) Annual Amortization of	(9) Annual Amortization of	(10) Basis of	(11) Interest Cost	(12) Total	(13) Effective
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/15	Outstanding within One Year	or Premium Associated with Column (4)	Expense Associated with Column (4)	Discount or Premium on Principal Outstanding	Issuing Expense on Principal Outstanding	Variable Rate (i.e. Prime + 2%)	(Coupon Rate x Column (4))	(8)+(9)+(11)	Cost Rate (12)/((4)-(6)-(7))

Not applicable.

2 3

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**

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

Docket No.: 160101-WS

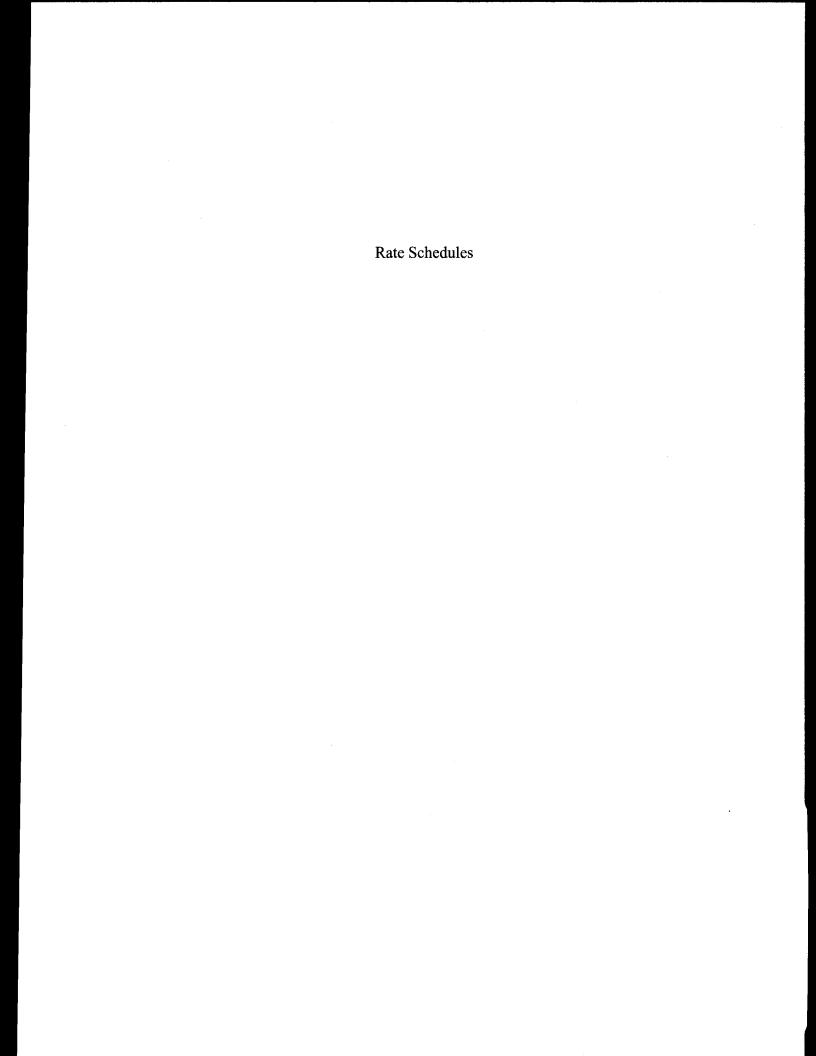
Test Year Ended: December 31, 2015

Utility [X] or Parent [ ] Historic [X] or Projected [ ] Schedule: D-7 Page 1 of 1 Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5) Ending
Line	For the	Beginning	Deposits	Deposits	Balance
No.	Month Ended	Balance	Received	Refunded	(2+3-4)
1	Dec-14				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			Thirte	en Month Average _	\$ 3,411

Recap Schedules: A-19, D-2



#### Rate Schedule

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.

	(1)	(2)	(3)	(4)	(5)
		Test Year Rates	Test Year Rates	<b>Current Rates</b>	
Line No.	Class/Meter Size	Effective 11.17.2014	Effective 10.27.2015	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**

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.

	(1)	(2)	(3)	(4)	(5)
		<b>Test Year Rates</b>	<b>Test Year Rates</b>	<b>Current Rates</b>	
Line No.	Class/Meter Size	Effective 11.17.2014	Effective 10.27.2015	Effective 6.24.2016	Proposed Rates
1	Residential				
2	All Meter Sizes	\$25.78	\$26.12	\$26.37	\$47.27
3					4
4	Gallonage Charge (Max 10,000 gallons)	\$2.75	\$2.79	\$2.82	\$5.05
5					
6	General Service				<b>.</b>
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 Fiorida; Marion County Docket No.: 160101-WS Test Year Ended: December 31, 2015 Interim [ ] Final [x]

Water [x] 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.

			each period.							74.23	(4.4)	(4.3)	(13)	(14)	(15)	(16)
	(1)	(2)	(3) Total Billable	(4)	(5) Test Year	(6)	(7) Total Billable	(8)	(9) Test Year	(10)	(11) Total Billable	(12)		(14)	(13)	Revenues at
		Total Bilis	Gallons (in 000's)	Test Year	Revenues	Total Bilis	Gelions (in 000's)	Test Year	Revenues	Total	Gallons	Total	Current			
Line		for Rates	for Rates	Rates	for Rates	for Rates	for Rates	Rates	for Rates	Bills for	(in 000's) for	Test Year	Rates	Annualized -	Proposed	Proposed
No.	Class/Meter Size	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 10.27.15	Eff. 10.27.15	Eff. 10.27.15	Eff. 10.27.15	Test Year	Test Year	Revenue	Eff. 8.18.16	Revenues	Rates	Rates
1	Residential - Base Charge															47.704
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
-	Total hesiacittar base analgo															
6	Gallonage Charge											\$91,471	\$2.91	\$120,171	\$3.88	160228.48
7	per 1,000 Gallons		34,413	\$2.21	\$76,053		6,883	\$2.24	\$15,418		41,296	\$91,471	\$2.51	3120,171	33.00	200220.10
8												<b>604 474</b>		\$120,171		\$160,228
9	Residential Total Gallons		34,413		\$76,053		6,883		\$15,418		41,296	\$91,471		\$120,171		3100,220
10					4		6,883		\$23,366	5,873	41,296	\$138,670		\$181,950		\$242,646
11	Total Residential Service	4,894	34,413		\$115,304	979	6,883			3,073	72,250	\$23.61		\$30.98		\$41.32
12	Ave	rage Residential Bill			\$23.56				\$23.87			323.01		230.20		
13																
14	General Service - Base Charge							4	\$141	228		\$836	\$4.80	\$1,094	\$6.40	\$1,459
15	5/8" General Service	190		\$3.66	\$695	38		\$3.70	\$120	78		\$715	\$12.00	\$936	\$16.01	\$1,249
16	1" General Service	65		\$9.15	\$595	13		\$9.26	\$120 \$74	24		\$440	\$24.00	\$576	\$32.02	\$768
17	1.5" General Service	20		\$18.30	\$366	4		\$18.52	\$74 \$0	0		\$0	\$38.40	ŚO	\$51.23	\$0
18	2" General Service			\$29.27	\$0			\$29.62	\$0 \$0	0		\$0	\$76.80	\$0	\$102.47	\$0
19	3" General Service			\$58.55	\$0	_		\$59.24	•	13		\$1,192	\$120.00	\$1,560	\$160.10	\$2,081
20	4" General Service	11		\$91.49	\$1,006	2		\$92.57	\$185 \$0	13		\$0	\$240.00	\$0	\$320.21	\$0
21	6" General Service			\$182.97	\$0			\$185.13	\$520	343		\$3,183	\$240.00	\$4,166	4020	\$5,558
22	Total General Service Base Charge	286			\$2,663	57			\$520	343		73,103		<del></del>		
23																
24	Gallonage Charge						1 146	\$2.24	\$2,567		6,875	\$15,228	\$2.91	\$20,006	\$3.88	26675
25	per 1,000 Gallons		5,729	\$2.21	\$12,661		1,146	\$2.24	\$2,567		6,875	\$15,228	<b>V</b>	\$20,006	•	\$26,675
26	General Service Total Gallons		5,729		\$12,661		1,146		32,307		0,075	<del></del>				
27					4-7-24	57	1.146		\$3,087	343	6,875	\$18,411		\$24,173		\$32,233
28	Total General Service	286	5,729		\$15,324	5/	1,140		\$3,067	343	0,0.0	<del></del>				
29									\$54.16			\$53.68		<u>\$70.47</u>		\$93.97
30	Average	General Service Bill			\$53.58				334.15			222.00		2.2		
31												(11)		(11)		(11)
32	Adjustment to allocate NSF Fees based o								385			2,306		2,306		\$2,306
33	Total Miscellaneous Service Charge Reve	enues (Adjusted)			1,921											
34					422.540				26,838			159,376		208,417		277,174
35	Total Above Calculations				132,549				20,638			200,010				
36					4400 550				\$26,532			\$159,194				
37	Total Per Books				\$132,662				320,332			(697)				
38	Adjustment to remove Accrued Revenue											(11)				
39	Adjustment to allocate NSF Fees based o	on ERCs			4453.663				\$26,532			\$158,486		Total Requested I	Revenues	\$277,302
40	Total Adjusted Books				\$132,662				720,332			7200,120				
41									\$306			\$890		Difference		(\$128)
42	Difference				(\$113)				<b>3506</b>			7390				
43												0.56%		Percentage Differ	ence	-0.05%
44	Percentage Difference				<u>-0.09%</u>				<u>1.15%</u>			A-2020		. Licentage Diries		

#### Revenue Schedule at Test Year Rates - Proof of Revenue

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

Water[] or Sewer[x]

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

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

			revenue calculation							4-75	7	(4.0)	(0.4)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(10)	(1/)
			Total Biliable		Test Year		Total Billable		Test Year	Tabel	Total Billable Gallons	Total	Current			Revenues at
		Total Bills	Gallons (in 000's)	Test Year	Revenues	Total Bills	Gallons (in 000's)	Test Year	Revenues	Total Bills for	(in 000's) for	Test Year	Rates	Annualized	Proposed	Proposed
Line		for Rates	for Rates	Rates	for Rates	for Rates	for Rates	Rates	for Rates	Test Year	Test Year	Revenue	6.24.2016	Revenues	Rates	Rates
No.	Class/Meter Size	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 11.17.2014	Eff. 10.27.15	Eff. 10.27.15	Eff. 10.27.15	Eff. 10.27.15	lest rear	Test Year	Reveilue	0.24.2010	HOVEHILLS		
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
-	Total	827			\$21,320	165			\$4,310	992		\$25,630		\$26,159		\$46,892
4	10.2.															
5	Gallonage Charge (per 1,000 Gallons)													45.000	\$5.05	\$9,100
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 \$5,082	\$5.05	\$9,100
7	Total		1,502		\$4,131		300		\$837		1,802	\$4,968		33,082		75,100
8					4				\$5,147	992	1,802	\$30,597		\$31,241		\$55,992
9	Total Residential Service	827	1,502		\$25,451	165	300		\$5,147	992	1,002	330,337		752,2-12		
10					***				\$31.19			\$30.84		\$31.49		\$56.44
11	Avera	age Residential Bill			\$30.77				221113			220.03				
12																
	General Service - Base Charge	10		\$25.78	\$258	2		\$26.12	\$52	12		\$310	\$26.37	\$316	\$47.27	\$567
14	5/8" General Service	10		\$64.46	\$238 \$0	•		\$65.32	\$0	0		\$0	\$65.95	\$0	\$118.21	\$0
15 16	1" General Service 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	10		\$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	Gallonage Charge				4		507	\$3.34	\$2,295		4,123	\$13,633	\$3.37	\$13,895	\$6.04	\$24,903
24	per 1,000 Gallons		3,436	\$3.30	\$11,339		687	\$3.34	\$2,295		4,123	\$15,055	<b>J</b> 0.0,	<b>4-2,022</b>	•	
25			3,436		\$11,339		687		\$2,295		4,123	\$13,633		\$13,895		\$24,903
26 27	General Service Total Gallons		3,436		711,333											
28	Total General Service	20	3,436		\$13,659	4	687		\$2,765	24	4,123	\$16,424		\$16,743		\$30,009
29	Total Gelielal Scholes															
30	Average	General Service Bill			\$682.97				\$691.21			<u>\$684.34</u>		\$697.63		<u>\$1.250.38</u>
31	,															***
32	Adjustment to allocate NSF Fees based	on ERCs										\$11		\$11 \$284		\$11 \$284
33	Total Miscellaneous Service Charge Re	venues			\$236				\$48			\$284		7264		7204
34												\$47,316		\$48,279		\$86,296
\$35	Total Above Calculations				\$39,346				\$7,960			\$47,316		340,275		<del></del>
36									<b>*</b> 7.844			\$47,186				
37					\$39,322				\$7,864			\$47,186 (4)				
38												11				•
39		I on ERCs			\$39,322				\$7,864			\$47,193		Total Required Re	venues	\$86,327
40	Total - Adjusted Books				333,322				7.,504					-		
41	nut				\$24				\$96			\$124		Difference		(\$31)
42					724											
43					0.06%				1.22%			0.26%		Percentage Differ	ence	-0.04%
44	Percentage Difference				2,002							_				

Schedule E-3

Preparer: Jared Deason

Page 1 of 1

#### **Customer Monthly Billing Schedule**

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [x] or Sewer [x]

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

### WATER

Line	(1) Month/	(2)	(3) Multi-	(4) General	(5) Private Fire	(6) Other	(7)
No.	Year	Residential	Residential	Service	Protection	Irrigation	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	•	-	5 <b>2</b> 1
10	Oct-15	491	-	29	•	-	520
11	Nov-15	487	-	31	-	-	518
12	Dec-15	491	-	28		<u> </u>	519
13							
14	Total	5,873	-	343	-		6,216

#### WASTEWATER

	(1)	(2)	(3)	(4) General	(5) Private Fire	(6)	(7)
Line No.	Month/ Year	Residential	Multi- Residential	Service	Protection	Other	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
5	Jun-15	83		2	-	-	<b>8</b> 5
7	Jul-15	80		2	-	•	82
9	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
	Dec-15						
13 14	Total	992	-	24	-		1,016

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

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

Schedule E-4 Page 1 of 2

Preparer: Jared Deason

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

Line	(1)			2) sent				3) sed**	
No.	Type Charge	В	us. Hrs.		After Hrs.	В	us. Hrs.	A	fter Hrs.
1	<u>Water</u>								
2	Initial Connection Fee	\$	21.00	\$	42.00	\$	36.71	\$	45.03
3	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 15	NSF	*			N/A	*			N/A

<sup>16 \*</sup>Pursuant to Florida Statute 68.065

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

Historical [x] Projected []

Water [] or Sewer [x]

Schedule E-4 Page 2 of 2

Preparer: Jared Deason

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

	(1)		()	2)				3)	
Line	• •		Pre	sent			Propo		
No.	Type Charge	В	ıs. Hrs.	Af	ter Hrs.	Bu	ıs. Hrs.	A1	ter Hrs.
1	Wastewater				42.00		26 71	\$	45.03
2	Initial Connection Fee	\$	21.00	\$	42.00	\$	36.71	Ą	45.05
3									45.00
4	Normal Reconnection Fee	\$	21.00	\$	42.00	\$	36.71	\$	45.03
5									
6	Violation Reconnection Fee	Act	ual Cost	Act	tual Cost	Act	ual Cost	Ac	tual 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	Edite Fulfille Shange	,							
14	NSF	*			N/A	*			N/A
	NSF				•				
15	-1 . 1 . C								
16	* Pursuant to Florida Statute 68.065								

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [ ] Final [x]

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

Schedule E-5 Page 1 of 2

Preparer: Jared Deason

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

(1) Line	(2) Initial	(3) Normal	(4) Violation	(5) Other	(6) Total
No.	Connection	Reconnect	Reconnect	Charges	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			90	

Schedule E-5 Page 2 of 2

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

7 UBC 2 01

Interim [ ] Final [x]

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

Preparer: Jared Deason

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	284		-	-	284
2					
3					
4			Total Miscellaneous	Service Charge	\$ 284
5	Other Charges as follows:				
6	Miscellaneous			-	
7	NSF Check Charge			-	
8	Shut-Off Charge				
9	Total			-	

# **Public Fire Hydrants Schedule**

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.

(1) (2)		(3)	(4)	(5)
Size	Make	Model	Location	Quantity
4.25	Mueller	107	7770 NW 56 Place	1
4.50	American Darling	MK73	5850 NW 75 <sup>th</sup> Avenue	1
4.25	Mueller	107	5580 NW 75 <sup>th</sup> Avenue	1
4.25	Mueller	107	5300 NW 75 <sup>th</sup> Avenue	1
4.25	Mueller	107	4950 NW 75 <sup>th</sup> Avenue	1
4.25	Mueller	107	4680 NW 75 <sup>th</sup> Avenue	1
4.25	Mueller	107	4410 NW 76 <sup>th</sup> Court	1
4.25	Mueller	107	Corner of NW 42nd Lane & NW 78th Avenue	1
4.25	Mueller	107	4606 <b>NW</b> 78 <sup>th</sup> Avenue	1
4.25	Mueller	107	7671 NW 46 <sup>th</sup> Place	1
4.50	Kennedy	K11	5147 NW 76 <sup>th</sup> Court	1
4.50	Kennedy	K11	Island of NW 76 <sup>th</sup> Court	1
	•	107	7734 NW 49 <sup>th</sup> Street	1
		37D2Z	8155 NW 49 <sup>th</sup> Street	1
4.25	Mueller	107	Left of Golden Hills Clubhouse, NW 49th Street	1
4.50	Kennedy	K81A	5200 NW 82 <sup>nd</sup> Court	1
5.25	Mueller	107	8101 NW 46 <sup>th</sup> Street	1
4.50	Mueller	107	4700 NW 82 <sup>nd</sup> Court	1
4.50	Mueller	107	4550 NW 82 <sup>nd</sup> Court	1
4.50	Mueller	107	8131 NW 80 <sup>th</sup> Terrace	1
4.50	Kennedy	K11	Across from 4400 NW 80 <sup>th</sup> Avenue	1
4.25	, Mueller	107	4727 NW 80 <sup>th</sup> Avenue	1
	Mueller	107	7345 NW 44 <sup>th</sup> Lane	1
	Mueller	107	4490 NW 74 <sup>th</sup> Terrace	1
-		107	Island on NW 80 <sup>th</sup> Avenue	1
		107	5385 NW 80 <sup>th</sup> Avenue	1
			5891 NW 80 <sup>th</sup> Avenue	1
			5599 NW 80 <sup>th</sup> Avenue	1
4.25	Mueller	107	5480 NW 78 <sup>th</sup> Court	1
			Total	29
	4.25 4.50 4.25 4.25 4.25 4.25 4.25 4.25 4.25 4.25	Size         Make           4.25         Mueller           4.50         American Darling           4.25         Mueller           4.50         Kennedy           4.50         Kennedy           4.25         Mueller           4.50         Kennedy           4.50         Kennedy           4.50         Mueller           4.50         Mueller	Size         Make         Model           4.25         Mueller         107           4.50         American Darling         MK73           4.25         Mueller         107           4.50         Kennedy         K11           4.50         Kennedy         K11           4.25         Mueller         107           5.25         Clow         37D2Z           4.25         Mueller         107           4.50         Kennedy         K81A           5.25         Mueller         107           4.50         Mueller         107           4.50	Size   Make   Model   Location

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [x]
Historical [x] Projected []

Schedule E-7 Page 1 of 1

**Preparer: Jared Deason** 

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

(1)	(2)	(3)	(4)
Line			
No.	Size	Туре	Quantity

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

1 2

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] 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)	(2)	(3)
Line No.	Туре	<b>Description</b>
1	This utility does not have any outstanding contra	acts or agreements having rates or conditions different from those on the approved
2	tariffs.	

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

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

(2)	(3) Present	(4) Proposed
Type of Charge	Charges	Charges
This utility is not proposing a change to its present service availa	oility charges; therefore this schedule is	not applicable.
System Capacity Charge		
Residential-per ERC ( GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC ( GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC ( GPD)		
or-per Lot ( Front Footage)		
Multi-family - Per unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2" 2"		
All Others		
All Others		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
All Others		
D. J. El. D		
Back Flow Prevention Installation Charge		
5/8" x 3/4" 1"		
1-1/2"		
2"		
All Others		
Plan Review Charge		
Inspection Charge		
Constant Brown Charac		
Guaranteed Revenue Charge With prepayment of Serv. Avail. Charges		
Residential-per ERC ( GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC ( GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
(if lines constructed by utility)		

#### **Guaranteed Revenues Received**

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]

2

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)	(2)	(3)	(4)	(5)	(6)
Line	For the		General		
No.	Year Ended	Residential	Service	Other	Total

Class A Utility Cost of Service Study

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]

1

Schedule E-12 Page 1 of 1

**Preparer: Jared Deason** 

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (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)	(2)	(3)	(4)	(5)	(6)
Line	• • •	• •	Extra	Present	Proposed
No.	Customer	Base	Capacity	Charges	Charges

This utility does not have any industrial customers, whose utilization exceeds an

2 average of 350,000 GPD; therefore this schedule is not applicable.

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

Schedule E-13 Page 1 of 1

Preparer: Jared Deason

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

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

<sup>1</sup> This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [X] or Sewer [X]

Customer Class: All Meter Size: All Schedule: E-14 Page 1 of 1 Preparer: Jared Deason

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

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

<sup>1</sup> The billing analysis is contained in Volume II

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

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

	(1)		(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped Per MORs	Corrected for Meter Error (1)	Purchased	Sold	Uses (2)	(1)+(2)-(3)-(4)	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	11.49

(Above data in millions of gallons)

## (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.

<sup>(1)</sup> 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.

Engineering Schedules

### Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, 1nc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

	(1)	(2) Individual P	(3) lant Flows	(4)	(5) Total Plant	(6) Total Purch. Sewage
Month/ Year	Crownwood	(Name)	(Name)	(Name)	Flows	Treatment
			<del></del>		0.584	0.000
Jan-15	0.584				0.691	0.000
Feb-15	0.691				0.543	0.000
Mar-15	0.543				0.467	0.000
Apr-15	0.467				0.446	0.000
May-15	0.446				0.432	0.000
Jun-15	0.432					0.000
Jul-15	0.453				0.453	
Aug-15	0.467				0.467	0.00
Sep-15	0.469				0.469	0.00
Oct-15	0.446				0.446	0.00
Nov-15	0.468				0.468	0.00
Dec-15	0.534				0.534	0.00
Total	6,000	0.000			6.000	0.00

(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.

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.		Date	GPD 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 5/9/2015 5/21/2015 5/7/2015 5/13/2015	232,000 233,000 236,000 238,000 266,000
		AVERAGE	241,000
4 Average Daily Flow	_	Max Month Annual	192,739 151,550

500 gpm for 2 hours

5 Required Fire Flow

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.

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

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

#### Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - UIF - Marion -Golden Hills/Crownwood 252-(136/90)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Schedule F-5 Page 1 of 1

740 enm

100.00%

290 gpm

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  Firm Reliable well pumping capacity (largest well out), gpm	290 gpm
Ground storage capacity, gal.  Usable ground storage (90%), gal.  Elevated Storage  Usable ground storage (100%), gal.  Hydropneumatic storage capacity, gal.  Usable hydropneumatic storage capacity (0.00%), gal.  Total usable storage, gal.	0 gallons 0 gallons 0 gallons 0 gallons 10,000 gallons 0 gallons 0 gallons

Maximum day demand,	267,000 gpd
•	371 gpm
Pook hour demand = 2x max day/1440	3/1 gpin

Fire flow requirement		500 gpm
Unaccounted for water	11.35% of water pumped	11.95 gpm
Acceptable unaccounted for	10.00%	10.52 gpm
Excess unaccounted for		1.43 gpm

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

No Usable Storage

 $\mathbf{E} =$ 

Water Treatment Plant, no usable storage
Percent Used & Useful = $(A + B + C \cdot D)/E \times 100\%$ , where:

Firm Reliable Capacity

<b>A</b> =	Peak demand	371 gpm
B =	Property needed to serve five years after TY	16 gpm
<b>C</b> =	Fire flow demand	500 gpm
D=	Excess Unaccounted for water	1 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 S	chedul	s: A-6,A-10,B-14		
Line No.	_			
1 2	(A)	Used and useful flow (000): 3MADF - year 2015		20,344
3	<b>(B)</b>	Property needed for post test year period (see F-8)		1,148
4	(C)	Permitted capacity (3MADF)		40,000
5	<b>(D)</b>	Used and useful percentage	Use:	53.73 % 100.00 %
6	<b>(E</b> )	Non-used and useful percentage	Use:	46.27 % 0.00 %

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. Main length		gpd	wance @ 500 /inch-dia./mile	
	inches feet	miles	gpd		
1	6	0	000.0	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 f	lows (l.10)			614,464
6	Allowable I&I				1,388,154
	B. Actual Inflow & Infiltration	on (I&I)			
7	Wastewater treated				6,000,000
			Est	timated	
	Gallons Billed (not capped) t	o:	ret	urned *	
8	SFR Residential WW cust.		2,021,700	80%	1,617,360
9	All Other		4,122,943	90%	3,710,649
9 10	Estimated flows returned		6,144,643		5,328,009

11	Estimated I&I (treated less returned) [1.7-1.10]	671,991
12	Actual less allowable [l.11-l.6]	-716,162
13	Excess, if any [l.11-l.6, if positive]	0
	Excess as percent of wastewater treated	0.00%
14	Excess as percent of wastewater treated	

Used and Useful Calculations Water Distribution and Wastewater Collection Systems 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-7 Page 1 of 1

Preparer: Seidman, F.

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

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

# Water Distribution & 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

PT = Post test year period per statute

U = Unit of measure utilized in U&U calculations.

4.85 ERCs/yr

5 yrs

0.65 gpm/ERC \*

PN = Property needed expressed in U units

16 gpm

## 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

<sup>\*</sup> Based on the 2015 TMADF (Sch. F-6) divided 2015 ERCs (Sch F-10).

<sup>\*</sup> Based on the 2015 Peak Hour Demand (Sch. F-5) divided by 2015 ERCs (Sch F-9).

## **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	(1)	(2) Si	(3) FR Custome	(4)	(5) SFR Gallons	(6) Gallons/ SFR	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
No.	Year	Beginning	Ending	Average	Sold	(5)/(4)			
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	<b>79,973</b>	44,946,767	562	3.58%
5	2015	489	491	490	41,295,180 Avera	84,276 ge Growth Through	48,285,060 5-Year Period (Col. 8)	573	1.94% 0.85%

Regression Analysis per Rule 25-30.43	1(2)(C)	x	Y
Constant: X Coefficient: R^2:	542,2056366 4,800899014 0,436427699	1 2 3 4 5	554 551 543 562 573 590
Five year growth			17 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)
	(-)		R Custom	ers	SFR	Gallons/	Total Gallons		Total ERCs	Annual % Incr.
Line					Gallons Sold	SFR (5)/(4)	Sold		(7)/(6)	in ERCs
No.	Year	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%
•					Average Gro	wth Through 5-Y	ear Period (Col. 8)			1.13%
				Regression A	Analysis per Rule	25-30.431(2)(C)				
				8				<u>X</u>	<u>Y</u>	
					Constant:	297.38945		1	260	
				3	X Coefficient:	-4.2702139		2	331	
				3	R^2:	0.0522517		3	283	
								4	291	
								5	258	
								10	255	
					Five year growth	1			(4)	
					Annual average				(1)	

Interim Rate Schedules 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.

	(1)	(2)	(3)		(4)	(5)
Line		Average Balance Per	Utility		Adjusted Utility	Supporting
No.	Description	Books	Adjustments	Ref	Balance	Schedule(s)
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				1		4.21
7	Construction Work in Progress	24,955	(24,955)	(C)	-	A-3 Int.
8		<b>/ /</b>		(5)	(520.050)	4 O 4 2 Int
9	Less: Accumulated Depreciation	(537,137)	8,087	(D)	(529,050)	A-9, A-3 Int.
10		(404.742)		<b>/</b> E\	(184,713)	A-12, A-3 Int.
11	Less: CIAC	(184,713)	-	(E)	(104,713)	A-12, A-5 IIIC
12		120.763	_	(E)	120,763	A-14, A-3 Int.
13	Accumulated Amortization of CIAC	120,763	-	(=)	120,703	A-14, A 5 III.
14	A constation Administration	5,529	(5,529)	(F)	-	_
15 16	Acquisition Adjustments	3,323	(3,323)	V- /		
17	Accum. Amort. of Acq. Adjustments	(2,178)	2,178	(F)	-	-
18	Accum. Amort. of Acq. Adjustments	(2,270)	=,=: 0	(- /		
19	Advances For Construction	<u>-</u>	_		-	A-16
20	Margingos For Contact Residen					
21	Working Capital Allowance	-	15,778	(G)	15,778	A-17, A-3 Int.
22	commo delegar and common					
23	Total Rate Base	652,687	(4,441)		648,246	

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-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.

	(1)	(2)	(3)		(4)	(5)
Line No.	Description	Average Balance Per Books	Utility Adjustments	Ref.	Adjusted Utility Balance	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				4-1	(00.00=)	4.40.4.01.4
9	Less: Accumulated Depreciation	(100,023)	1,126	(D)	(98,897)	A-10, A-3 Int.
10		4		<b>/-</b> \	(7.000)	A 42 A 21-+
11	Less: CIAC	(7,200)	-	(E)	(7,200)	A-12, A-3 Int.
12				(F)	4.050	A 14 A 2 Int
13	Accumulated Amortization of CIAC	1,858	-	(E)	1,858	A-14, A-3 Int.
14				(F)		
15	Acquisition Adjustments	-	-	(F)	-	-
16				(F)		_
17	Accum. Amort. of Acq. Adjustments	-	-	(F)	=	-
18					_	A-16
19	Advances For Construction	-			-	A-10
20	Mouldon Coulted Alleumane		2,196	(G)	2,196	A-17, A-3 Int.
21	Working Capital Allowance		2,196	(0)	2,190	A47, A 3 IIIG
22 23	Total Rate Base	115,801	3,316		119,116	
23	I Utal Nate Dase	113,801	3,310			

Company: Utilities, Inc. of Florida - UIF - Marion County Test Year Ended: December 31, 2015 Interim [X] Final [ ] Historic [X] 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		<b></b> \
6		<ol> <li>To remove from rate base average adjusted construction work in process balance</li> </ol>	(24,955)	(7)
7			(24.055)	(7)
8		Total Construction Work in Progress Adjustments	(24,955)	(7)
9				
10	(D)	Accumulated Depreciation		
11		1. Test Year Adustments	(0.00-)	(4.405)
12		(a) To restate Project Phoenix accumulated depreciation	(8,087)	(1,126)
13			(0.007)	(4.436)
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	/r ran\	
20		Acquisition Adjustments	(5,529)	
21			3 170	
22		Accum. Amort. of Acq. Adjustments		
23				
24	(G)	Working Capital Adjustment Per Schedule A-17	15,778	2,196

### **Schedule of Water Net Operating Income**

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

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [X] Finai [ ]

Historic [X] 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	(1)	(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)
No.	Description	BOOKS	Aujustinents	Test Tear	Adjustment			
1	OPERATING REVENUES	159,194	1,885	161,079	94,928	(A)	256,007	B-4, B-3 Int.
3	Operation & Maintenance	135,850	(16,713)	119,137		(B)	119,137	B-5, B-3 Int.
4 5 6	Depreciation, net of CIAC Amort.	61,493	(2,862)	58,631		(C)	58,631	B-13, B-3 Int.
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	MAIL DOOL	032,007	(1)/					
20 21	RATE OF RETURN	9	6	9	%		6.95	6

#### Schedule of Wastewater Net Operating Income

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

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Interim [X] Final [ ]

Historic [X] or Projected [ ]

Schedule: B-2 (Interim)
Page 1 of 1

Preparer: Deborah 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.

	(1)	(2) Balance	(3) Utility	(4) Utility	(5) Requested		(6) Requested Annual	(7) Supporting
Line No.	Description	Per Books	Test Year Adjustments	Adjusted Test Year	Revenue Adjustment		Revenues	Schedule(s)
1	OPERATING REVENUES	47,187	639	47,826	35,884	(A)	83,710	B-4, B-3 Int.
2								
3 4	Operation & Maintenance	18,258	16,871	35,128	-	(B)	35,128	B-6, B-3 Int.
5 6	Depreciation, net of CIAC Amort.	30,707	1,603	32,310		(C)	32,310	B-14, B-3 Int.
7	Amortization	-	-	-	-	(D)	-	
8					4.645	<b>/-</b> \	E 054	D 15 D 2 last
9	Taxes Other Than Income	-	3,436	3,436	1,615	(E)	5,051	B-15, B-3 Int.
10		10	(4.0)		2,944	(F)	2,944	C-1, B-3 Int.
11	Provision for Income Taxes	10	(10)		2,344	(F)	2,344	C-1, D-3 IIIC
12 13	OPERATING EXPENSES	48,975	21,899	70,874	4,559		75,433	
14	OPERATING EXPENSES	+0,575	21,033	, 0,0,7	.,,,,,			
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		<u> </u>	(	%		6.95	6

Florida Public Service Commission Schedule: B-3 Interim 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		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)	<u>11</u>
7		Adjustment to Test Year Revenues	158,486	47,194
8 9		Test Year Adjusted Revenues prior to Annualizing Revenues	138,460	47,134
10	(2)	Annualized Revenue		
11	ι-,	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		Revenue Increase	94,928	35,884
18		Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim.	34,320	33,864
19 20		Total Adjustments to Revenues	96,813	36,523
21				· · · · ·
22	(B)	Adjustments to Operations & Maintenance (O&M) Expenses		
23		To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
24	٠,	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) (4,690)	4,847
30		Total Chemical Adjustments	(4,030)	_4,047
31 32		Total Adjustments to O&M Expenses	(16,713)	16,871
33		Total Adjustitions to Sain Expenses		
34	(C)	Adjustments to Depreciation Expense:		
35		To allocate common general depreciation expense from water to wastewater		
36	٠,	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 17
41		345.5 Power Operated Equipment	(17) (14)	14
42		346.5 Communication Equipment 347.5 Miscellaneous Equipment	(2)	2
43 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			(2.052)	1 600
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	(16.310)	<del></del>
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		
57 58	(2)	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Box_	1,182	194
59		Total Personal Property Tax Adjustment	1,182	194
60				
61	(3)	Real Estate Tax		
62	٠,	(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		
		Total Real Estate Tax Adjustment	1,496	680

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - UIF - Marion County Test Year Ended: December 31, 2015 Interim [X] Final [ ] Historic [X] or Projected [ ] Florida Public Service Commission Schedule: B-3 Interim Page 2 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	(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	Pro Forma Adjustments		
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

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

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim (x) Final [] Historical [x] 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) Reconciled to Requested Rate Base	(3)	(4)	(5)
Line No.	Class of Capital	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%	0.019
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	767,362	100.00%		6.95%

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

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

Docket No.: 160101-WS

Schedule Year Ended: 12/31/08

Interim [x] Final []
Historical [x] 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
					Reconciliation /	Adjustments		
Line				Thirteen Month		Pro Rata	Reconciled to	
No.	Class of Capital	Balance 12/31/14	Balance 12/31/15	Average	Pro Rata	Percentage	Requested Rate Bas	Se
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)	-	-	<del>-</del>	<u> </u>	0.00%		
10								
11	Total	369,810,266	399,030,367	388,619,859	(387,852,497)	100.00%	767,362	Link to A1 + A2 Interims Rate B
12								

13 Notes:

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

Recap Schedules: D-1 Interim

<sup>14 1.</sup> Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

## Rate Schedule

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)
		<b>Test Year Rates</b>	<b>Test Year Rates</b>	
Line No.	Class/Meter Size	Effective 11.17.2014	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	Gallonage 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	Gallonage Charge	\$2.21	\$2.24	\$3.58

### **Rate Schedule**

Company: Utilities, Inc. of Florida; Marion County

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

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)		
-		<b>Test Year Rates</b>	Test Year Rates			
Line No.	Class/Meter Size	Effective 11.17.2014	Effective 10.27.2015	Proposed Rates		
1	Residential	\$25.78	\$26.12	\$45.84		
2 3 4	All Meter Sizes  Gallonage Charge (Max 10,000 gallons)	\$2.75	\$2.79	\$4.90		
5 6 7 8 9 10 11 12 13	General Service 5/8" General Service 1" General Service 1.5" General Service 2" General Service 3" General Service 4" General Service 6" General Service	\$25.78 \$64.46 \$128.92 \$206.27 \$412.53 \$644.60 \$1,289.19	\$26.12 \$65.32 \$130.63 \$209.01 \$418.02 \$653.17 \$1,306.34	\$45.84 \$114.63 \$229.25 \$366.80 \$733.61 \$1,146.29 \$2,292.57		
14 15	Gallonage Charge per 1,000 gallons	\$3.30	\$3.34	\$5.86		

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

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

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

	or Sewer [ ]				revenues. If a rate	change occurred	during the test year,	a revenue carca	addition in act							
************			made for each peri				(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)  Total Bills for Rates  Eff. 11.17.2014	(4) Total Billable Gallons (in 000's) for Rates Eff. 11.17.2014	(5) Test Year Rates Eff, 11.17.2014	(6) Test Year Revenues for Rates Eff. 11.17.2014	(7)  Total Bills for Rates Eff. 10.27.15	(8) 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
No.	Class/Meter Size	EII. 11.17.2014														
1 R 2 3	esidential - Base Charge 5/8" Residential 1" Residential Total Residential Base Charge	1,007 3,887 4,894		\$3.66 \$9.15	\$3,686 \$35,566 \$39,252	201 778 979		\$3.70 \$9.26	\$744 \$7,204 \$7,948	1,208 4,665 5,873	:	\$4,429 \$42,770 \$47,200	\$3.70 \$9.26 -	\$4,470 \$43,198 \$47,668	\$5.91 \$14.80	\$7,139 \$69,042 \$76,181
5 6 7	Gailonage Charge per 1,000 Gallons		34,413	\$2.21	\$76,053		6,883	\$2.24	\$15,418		41,296	\$91,471	\$2.24	\$92,503	\$3.58	\$147,840
8 9	Residential Total Gallons		34,413		\$76,053		6,883		\$15,418		41,296	\$91,471 \$138,670		\$92,503 \$140,171		\$224,021
10 11 12	Total Residential Service Ave	4,894 rage Residential Bill	34,413		\$115,304 <u>\$23,56</u>	979	6,883		\$23,366 \$23.87	5,873	41,290	\$23.61	•	\$23.87	1	\$38.14
13 14 15 16	General Service - Base Charge 5/8" General Service 1" General Service	190 65		\$3.66 \$9.15 \$18.30	\$695 \$595 \$366	38 13 4		\$3.70 \$9.26 \$18.52	\$141 \$120 \$74	228 78 24		\$836 \$715 \$440	\$9.26 \$18.52	\$844 \$722 \$444 \$0	\$5.91 \$14.80 \$29.59 \$47.33	\$1,347 \$1,154 \$710 \$0
17 18 19 20	1.5" General Service 2" General Service 3" General Service 4" General Service	20		\$29.27 \$58.55 <b>\$9</b> 1. <b>49</b>	\$0 \$0 <b>\$1,006</b>	2		\$29.62 \$59.24 \$92.57 \$185.13	\$0 \$0 \$185 \$0	0 0 13 0		\$0 \$0 \$1,192 \$0	\$59.24 \$92.57 \$185.13	\$0 \$1,203 <b>\$0</b>	\$94.66 \$147.91 \$295.81	\$0 \$1,923 <b>\$0</b> \$5,135
21 22 23	6" General Service Total General Service Base Charge	286	- -	\$182.97	\$0 \$2,663	57	<u>-</u> -	<b>\$103.1</b> 5	\$520	343	_	\$3,183	_	\$3,214	- \$3.58	\$24.612.50
24 25 26	Gallonage Charge per 1,000 Gallons General Service Total Gallons		5,729 5,729	\$2.21	\$12,661 \$12,661	·	1,145 1,146	-	\$2,567 \$2,567 \$3,087	343	6,875 6,875	\$15,228 \$15,228 \$18,411		\$15,400	- -	\$24,613 <b>\$29,74</b> 7
27 28 29	Total General Service	286		•	\$15,324	57	1,146	•	\$54.16			\$53.68		\$54.27		\$86.73
30 31	Average  Adjustment to allocate NSF Fees based or	General Service Bil	I		<u>\$53.58</u>							(11 2,300		(11 <b>2,30</b> 6		(11) 2,306
32 33 34	Total Miscellaneous Service Charge Reve	nues (Adjusted)			1,921	•			26,838	-		159,370	_	161,079	-	256,063
35 36	Total Above Calculations				132,549 \$132,662				\$26,532	-		\$159,194	4			
37 38 39	Total Per Books  Adjustments:  Adjustment to remove Accrued Revenues  Adjustment to allocate NSF Fees based o	s per B4							425 222	<del>-</del>		(69 (1 \$158,48	1)	Total Requeste	d Revenues	256,007
40 41 42	•	ii ciied			\$132,662 (\$113	-			\$26,532 \$306	_		\$89	_	Difference		\$56
43 44 45	Difference Percentage Difference				-0.099	•			1.159	<u> </u>		0.56	<b>15</b>	Percentage Diff	ierence	0.02%

Schedule E-2 Interim Page 2 of 2

Preparer: Jared Deason

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 ]

42

43

Percentage Difference

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

0.06%

(17) (16) revenue calculation must be made for each period. (14) (15) (13) (10) (11) (7) Total Billable (3) (1) (2) Total Billable Test Year Revenues at Test Year Total Billable Total Current Gallons Revenues Total Test Year **Total Bills** Gallons (in 000's) Proposed Proposed Revenues Annualized Gallons (in 000's) Test Year Test Year Rates **Total Bills** Bills for (in 000's) for for Rates for Rates Rates for Rates Revenues Rates for Rates Eff. 10.27.15 for Rates for Rates Rates Test Year Revenue Eff. 10.27.15 Test Year line Eff. 10.27.15 Eff. 11.17.2014 Eff. 10.27.15 Eff. 10.27.15 Eff. 11.17.2014 Eff. 11.17.2014 Eff. 11.17.2014 Class/Meter Size \$45.84 \$45,473 \$25,911 \$26.12 \$25,630 992 Residential - Base Charge \$26.12 \$4,310 \$45,473 \$21,320 \$25,911 \$25.78 \$25,630 827 992 **ALL Meter Sizes** \$4,310 165 \$21,320 827 Total \$8,830 \$5,028 \$4.90 \$4,968 \$2.79 Gallonage Charge (per 1,000 Gallons) 1.802 \$837 300 \$2.79 \$8,830 \$2.75 \$4,131 \$5,028 1,502 1,802 \$4,968 ALL Meter Sizes (Max. 10,000 gallons) \$837 300 \$4,131 1,502 \$54,303 \$30,939 \$30,597 992 1,802 \$5,147 300 \$54.74 165 \$25,4\$1 \$31.19 1,502 827 \$30.84 **Total Residential Service** \$31,19 9 \$30.77 Average Residential Bill 10 \$550 11 \$45.84 \$313 \$310 \$26.12 12 12 General Service - Base Charge \$26.12 \$52 \$0 \$114.63 \$258 2 \$0 \$65.32 10 \$25.78 \$0 \$0 0 5/8" General Service \$0 13 \$65.32 \$229.25 \$0 \$0 \$64.46 \$0 \$130.63 14 1" General Service \$130.63 ŚO \$4,402 \$366.80 \$0 \$2,508 \$128.92 \$2,481 \$209.01 12 \$418 1.5" General Service \$209.01 \$0 15 \$2.063 \$0 \$733.61 \$206.27 \$0 \$418.02 10 \$0 0 2" General Service \$418.02 Ś0 16 51,146.29 \$0 \$0 \$0 \$653.17 \$412.53 17 3" General Service \$653.17 ŚΟ \$2,292.57 \$0 \$0 \$0 \$1,306.34 \$644.60 \$0 4" General Service \$0 \$4,952 18 \$1,306.34 \$2,822 \$1,289.19 ŚO \$2,791 24 \$470 19 6" General Service \$2,321 20 General Service Total Base Charge 20 \$24,161 21 \$13,771 \$5.86 \$3.34 \$13,633 \$2,295 4,123 22 **Gallonage Charge** 687 \$3.34 \$11,339 \$3.30 3,436 per 1,000 Gallons \$24,161 23 \$13,771 \$13,633 4,123 \$2,295 24 687 \$11,339 3,436 25 General Service Total Gallons \$29,112 \$16,592 4,123 \$16,424 \$2,765 24 26 687 \$1,213,02 \$13,659 \$691.35 3,436 \$684.34 **Total General Service** 27 \$691.21 \$682.97 Average General Service Bill 28 11 11 11 284 29 284 284 Adjustment to allocate NSF Fees based on ERCs 48 236 **Total Miscellaneous Service Charge Revenues** 31 \$83,711 \$47,826 \$47,316 \$7,960 32 \$39,346 **Total Above Calculations** 33 \$47,186 \$7,864 34 \$39,322 Total per Books 35 (4) 36 Adjustments: Adjustment to remove Accrued Revenues per B4 83,710 37 **Total Required Revenues** \$47,193 Adjustment to allocate NSF Fees based on ERCs \$7,864 \$39,322 Total - Adjusted Books \$1 39 \$124 Difference \$96 40 \$24 Difference 41 0.00% Percentage Difference 0.26%

1.20%