

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

VOLUME I



FOR THE

Test Year Ended: 12/31/2015

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

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FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
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MINIMUM FILING REQUIREMENTS**

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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 531,442	\$ (19,978) (A)	\$ 511,465	A-3, A-5
2					
3	Utility Land & Land Rights	2,799	- (A)	2,799	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	2	(2) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(252,869)	20,761 (D)	(232,108)	A-3, A-9
10					
11	Less: CIAC	(235,199)	- (E)	(235,199)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	92,146	(E)	92,146	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		6,314 (G)	6,314	A-3, A-16
20					
21	Total Rate Base	\$ 138,321	\$ 7,095	\$ 145,417	A-3, A-17

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 782,927	\$ 23,619 (A)	\$ 806,546	A-3, A-6
2					
3	Utility Land & Land Rights	21,665	- (A)	21,665	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	-	- (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(526,988)	(16,019) (D)	(543,007)	A-3, A-10
10					
11	Less: CIAC	(335,881)	- (E)	(335,881)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	180,809	(E)	180,809	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		7,346 (G)	7,346	A-3, A-17
20					
21	Total Rate Base	\$ 122,532	\$ 14,947	\$ 137,478	

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(2) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(15,656)	15,656
4	341.5 / 391.7 Transportation Eqpt Wtr	(6,192)	6,192
5	348.5 / 398.5 Other Plant	63	(63)
6	Total Allocations of common Plant between systems	<u>(21,785)</u>	<u>21,785</u>
7			
8	(2) Pro Forma Plant Additions		
9	341.5/391.7 Major Truck Upgrade - allocated portion	88	90
10	341.5/391.7 Vehicle Replacement Program - allocated portion	1,342	1,362
11	340.5/390.7 GIS Mapping Service - allocated portion	1,384	1,403
12	Total Pro Forma Plant Additions	<u>\$ 2,814</u>	<u>\$ 2,855</u>
13			
14	(3) Plant retired related to Pro Forma		
15	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,007)	(1,022)
16			
17	Total Adjustments to Utility Plant in Service	<u>\$ (19,978)</u>	<u>\$ 23,619</u>
18			
19	(B) Adjustments for Used and Useful	\$ -	\$ -
20			
21	(C) Construction Work in Progress		
22	To remove from rate base average construction work in progress	\$ (2)	\$ -
23	Total Construction Work in Progress	<u>\$ (2)</u>	<u>\$ -</u>
24			
25	(D) Accumulated Depreciation		
26	(1) Adjustment to Allocate Common Plant between Systems.		
27	340.5 / 390.7 Office Furn & Eqpt	(13,494)	13,494
28	341.5 / 391.7 Transportation Eqpt Wtr	(4,913)	4,913
29	Total Adjustment to Rate Base allocations between systems	<u>(18,407)</u>	<u>18,407</u>
30			
31	(2) Correct depreciation of Project Phoenix (10 yr)	(1,606)	(1,629)
32			
33	Adjustments to Test Year Accumulated Depreciation	<u>\$ (20,013)</u>	<u>\$ 16,778</u>
34			
35	(3) Additions related to Pro Forma		
36	341.5/391.7 Major Truck Upgrade / new purchase- allocated portion	9	9
37	341.5/391.7 Vehicle Replacement Program - allocated portion	134	136
38	340.5/390.7 GIS Mapping Service - allocated portion	115	117
39	Total Adjustments Accumulated Depreciation- Pro Forma Additions	<u>\$ 258</u>	<u>\$ 262</u>
40			
41	(6) Plant retired related to Pro Forma		
42	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,007)	(1,022)
43			
44	Adjustments to Accumulated Depreciation - Proforma	<u>\$ (20,761)</u>	<u>\$ 16,019</u>
45			
46	(E) Contribution in Aid of Construction		
47	(1) Reclass CIAC from Miscellaneous Revenues		
48	Connection Meter Fee	\$ -	\$ -
49			
50	(F) Adjustment for Acquisition Adj. Amortization	-	-
51			
52	(G) Working Capital per Schedule A-17		
53	Balance sheet Method, Schedule A-17	<u>\$ 6,314</u>	<u>\$ 7,346</u>

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

Florida Public Service Commission

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

Schedule: A-4
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	497,891	819,800
2	Additions	10,358	(4,076)
3	Retirements	(256)	
4	Adjustments - Rounding		(1)
5	Balance 12/31/13	507,993	815,723
6	Additions	4,411	2,784
7	Retirements	(288)	(1,100)
8	Adjustments - Rounding		(1)
9	Balance 12/31/14	512,115	817,407
10	Additions	(1,171)	35,652
11	Retirements	1,587	
12	Adjustments	1,664	(17,505)
13	Balance 12/31/15	514,195	835,554

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

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

Florida Public Service Commission

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

Schedule: A-5
Page 1 of 2
Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 12,374	\$ 12,374	\$ 12,374		\$ 12,374		
3	302.1 Franchises	1,258	1,258	1,258		1,258		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	2,707	2,707	2,707		2,707		
7	304.2 Structures & Improvements	28,117	28,117	28,117		28,117		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	23,552	23,552	23,552		23,552		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	-	-		-		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	12,959	13,261	13,191		13,191		
19	311.3 Pumping Equipment	80,215	80,215	80,215		80,215		
20	320.3 Water Treatment Equipment	32,475	32,979	32,594		32,594		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	5,371	5,371	5,371		5,371		
25	311.4 Pumping Equipment	-	-	-		-		
26	330.4 Distr. Reservoirs & Standpipes	28,922	28,922	28,922		28,922		
27	331.4 Transm. & Distribution Mains	180,410	180,410	180,410		180,410		
28	333.4 Services	31,263	31,263	31,263		31,263		
29	334.4 Meters & Meter Installations	27,049	27,049	27,049		27,049		
30	335.4 Hydrants	1,839	1,839	1,839		1,839		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32		-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	94	90	92		92		
35	304.5 Structures & Improvements	6,503	6,398	6,411		6,411		
36	340.5 Office Furniture & Equipment	33,918	33,330	33,487	(14,272)	19,215		
37	341.5 Transportation Equipment	12,095	12,300	12,338	(5,769)	6,570		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	2,646	2,621	2,630		2,630		
40	344.5 Laboratory Equipment	361	361	361		361		
41	345.5 Power Operated Equipment	2,160	4,605	3,128		3,128		
42	346.5 Communication Equipment	904	891	896		896		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	6,036	6,036	6,036	63	6,099		
45	Total	\$ 533,226	\$ 535,948	\$ 534,241	\$ (19,978)	\$ 514,264		
46	Reconciliation to Annual Report							
47	Annual Allocation between Systems							
48	304.5 Structures & Improvements							
49	340.5 Office Furniture & Equipment	(15,860)	(15,581)	(15,656)				
50	341.5 Transportation Equipment	(6,070)	(6,173)	(6,192)				
51	343.5 Tools, Shop & Garage Equipment	-	-	-				
52	344.5 Laboratory Equipment	-	-	-				
53	345.5 Power Operated Equipment	-	-	-				
54	346.5 Communication Equipment	-	-	-				
55	347.5 Miscellaneous Equipment	-	-	-				
56	348.5 Other Plant - Allocations	818	-	63				
57	Rounding	-	-	-				
	Total per Annual Report	512,114	514,194	512,456				

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-W5
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Schedule: A-5
 Page 2 of 2
 Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	\$ 12,374	12,374
3	302.1 Franchises	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707
7	304.2 Structures & Improvements	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117	28,117
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552
11	308.2 Infiltration Galleries & Tunnels														
12	309.2 Supply Mains														
13	310.2 Power Generation Equipment														
14	311.2 Pumping Equipment														
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	12,959	12,959	12,959	13,261	13,261	13,261	13,261	13,261	13,261	13,261	13,261	13,261	13,261	13,191
19	311.3 Pumping Equipment	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215	80,215
20	320.3 Water Treatment Equipment	32,475	32,475	32,475	32,475	32,475	32,475	32,475	32,475	32,475	32,515	32,979	32,979	32,979	32,594
21	339.3 Other Plant & Misc. Equipment														
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371	5,371
25	311.4 Pumping Equipment														
26	330.4 Distr. Reservoirs & Standpipes	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922	28,922
27	331.4 Transm. & Distribution Mains	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410	180,410
28	333.4 Services	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263	31,263
29	334.4 Meters & Meter Installations	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049	27,049
30	335.4 Hydrants	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839	1,839
31	336.4 Backflow Prevention Devices														
32	339.4 Other Plant & Misc. Equipment														
33															
34	303.5 Land & Land Rights	94	93	93	93	92	92	91	91	92	91	91	91	90	92
35	304.5 Structures & Improvements	6,503	6,446	6,462	6,453	6,381	6,397	6,345	6,386	6,415	6,389	6,377	6,395	6,398	6,411
36	340.5 Office Furniture & Equipment	33,918	33,630	33,604	33,589	33,319	33,432	33,274	33,416	33,672	33,434	33,379	33,340	33,330	33,487
37	341.5 Transportation Equipment	12,095	11,995	12,067	12,833	12,564	12,593	12,502	12,193	12,217	12,365	12,341	12,324	12,300	12,338
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	2,646	2,638	2,643	2,640	2,629	2,631	2,622	2,624	2,627	2,626	2,625	2,623	2,621	2,630
40	344.5 Laboratory Equipment	361	361	361	361	361	361	361	361	361	361	361	361	361	361
41	345.5 Power Operated Equipment	2,160	2,160	2,160	2,160	2,160	2,860	2,860	2,860	2,860	4,605	4,605	4,605	4,605	3,128
42	346.5 Communication Equipment	904	901	900	899	896	897	894	895	896	893	892	892	891	896
43	347.5 Miscellaneous Equipment														
44	348.5 Other Plant - Allocations	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036
45	Total	\$ 533,226	\$ 532,769	\$ 532,836	\$ 533,877	\$ 533,250	\$ 534,110	\$ 533,797	\$ 533,673	\$ 533,988	\$ 535,653	\$ 536,022	\$ 535,982	\$ 535,948	\$ 534,241

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

Florida Public Service Commission

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

Schedule: A-6
 Page 1 of 2
 Preparer: Frank Seidman
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 10,994	\$ 10,994	\$ 10,994		\$ 10,994		
3	352.1 Franchises	1,250	1,250	1,250		1,250		
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 Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	52,933	52,933	52,933		52,933		
10	361.2 Collection Sewers - Gravity	156,192	172,539	163,737		163,737		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	20,511	20,511	20,511		20,511		
13	364.2 Flow Measuring Devices	4,137	4,137	4,137		4,137		
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	215,611	215,611	215,611		215,611		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	4,318	4,318	4,318		4,318		
21	389.3 Other Plant & Misc. Equipment	4,266	4,266	4,266		4,266		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	21,665	21,665	21,665		21,665		
24	354.4 Structures & Improvements	237,176	237,176	237,176		237,176		
25	355.4 Power Gen Equip	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	55,074	56,232	55,826		55,826		
27	381.4 Plant Sewers	382	382	382		382		
28	382.4 Outfall Sewer Lines	1,940	1,940	1,940		1,940		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	-	-	-		-		
32		-	-	-		-		
33	371.5 Pumping Equipment WTP	851	851	851		851		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	-	-	-		-		
36	375.6 Reuse Transmission & Distribution	-	-	-		-		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	GENERAL PLANT							
41	353.7 Land & Land Rights	-	-	-		-		
42	354.7 Structures & Improvements	530	530	530		530		
43	390.7 Office Furniture & Equipment	-	-	-	17,059	17,059		
44	391.7 Transportation Equipment	-	-	-	6,623	6,623		
45	392.7 Stores Equipment	-	-	-		-		
46	393.7 Tools, Shop & Garage Equipment	2	2	2		2		
47	394.7 Laboratory Equipment	-	-	-		-		
48	395.7 Power Operated Equipment	-	-	-		-		
49	396.7 Communication Equipment	-	-	-		-		
50	397.7 Miscellaneous Equipment	579	579	579		579		
51	398.7 Other Tangible Plant	7,884	7,884	7,884	(63)	7,821		
52	Total Per Annual Report	\$ 796,297	\$ 813,802	\$ 804,592	\$ 23,619	\$ 828,211		
53	<u>Reconciliation to Annual Report</u>							
54	Annual Allocation between Systems							
55	304.5 Structures & Improvements							
56	340.5 Office Furniture & Equipment	15,860	15,581	15,656				
57	341.5 Transportation Equipment	6,070	6,173	6,192				
58	343.5 Tools, Shop & Garage Equipment	-	-	-				
59	344.5 Laboratory Equipment	-	-	-				
60	345.5 Power Operated Equipment	-	-	-				
61	346.5 Communication Equipment	-	-	-				
62	347.5 Miscellaneous Equipment	-	-	-				
63	348.5 Other Plant - Allocations	(818)	-	(63)				
64	Rounding							
65	Total per Annual Report	817,409	835,556	826,377				

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance
 Company: Utilites, Inc. of Florida - Lake Placid
 Docket No.: 160101-W5
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page 2 of 2
 Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month Average
		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		
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	\$ 10,994	10,994
3	352.1 Franchises	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
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 Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933	52,933
10	361.2 Collection Sewers - Gravity	156,192	156,192	156,192	156,192	156,192	156,192	156,192	172,539	172,539	172,539	172,539	172,539	172,539	172,539	163,737
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511	20,511
13	364.2 Flow Measuring Devices	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137
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	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611	215,611
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318
21	389.3 Other Plant & Misc. Equipment	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665	21,665
24	354.4 Structures & Improvements	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176	237,176
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	55,074	55,074	55,074	55,602	55,602	55,692	56,232	56,232	56,232	56,232	56,232	56,232	56,232	56,232	55,826
27	381.4 Plant Sewers	382	382	382	382	382	382	382	382	382	382	382	382	382	382	382
28	382.4 Outfall Sewer Lines	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940
29	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	371.5 Pumping Equipment WTP	851	851	851	851	851	851	851	851	851	851	851	851	851	851	851
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	GENERAL PLANT															
41	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	354.7 Structures & Improvements	530	530	530	530	530	530	530	530	530	530	530	530	530	530	530
43	390.7 Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393.7 Tools, Shop & Garage Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
47	394.7 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397.7 Miscellaneous Equipment	579	579	579	579	579	579	579	579	579	579	579	579	579	579	579
51	398.7 Other Tangible Plant	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884	7,884
52	Total	\$ 796,297	\$ 796,297	\$ 796,297	\$ 796,825	\$ 796,825	\$ 796,915	\$ 797,455	\$ 813,802	\$ 813,802	\$ 813,802	\$ 813,802	\$ 813,802	\$ 813,802	\$ 813,802	\$ 804,592

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015

Schedule: A-7
 Page 1 of 1
 Preparer: Frank Seidman

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

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

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

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

Schedule: A-8
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	184,889	575,669
2	Additions	24,122	21,122
3	Retirements	(256)	
4	Adjustments - Rounding	(1)	
5	Balance 12/31/13	208,754	596,791
6	Additions	18,062	27,214
7	Retirements	(455)	(1,100)
8	Adjustments - COA per Order No. 14-0335A-PAA-WS		(91,496)
9	Adjustments - Rounding		(1)
9	Balance 12/31/14	226,361	531,408
10	Additions	18,568	27,308
11	Retirements	(1,587)	
12	Adjustments	(1,384)	1,034
13	Balance 12/31/15	241,958	559,750

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-9

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 2

Docket No.: 160101-WS

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

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Recap Schedules: A-1, A-8

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Adjustments*	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 6,887	\$ 7,196	\$ 7,041		\$ 7,041		
3	302.1 Franchises	807	838	823		823		
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	20,463	21,343	20,903		20,903		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	18,370	19,155	18,763		18,763		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	11	-	6		6		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	15,645	16,169	15,945		15,945		
19	311.3 Pumping Equipment	68,116	72,127	70,121		70,121		
20	320.3 Water Treatment Equipment	(27,617)	(26,135)	(26,878)		(26,878)		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	1,071	1,239	1,155		1,155		
25	311.4 Pumping Equipment	-	-	-		-		
26	330.4 Distr. Reservoirs & Standpipes	11,169	11,950	11,560		11,560		
27	331.4 Transm. & Distribution Mains	41,778	45,982	43,880		43,880		
28	333.4 Services	15,913	16,695	16,304		16,304		
29	334.4 Meters & Meter Installations	20,858	22,210	21,534		21,534		
30	335.4 Hydrants	763	804	783		783		
31	336.4 Backflow Prevention Devices	-	-	-		-		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34								
35	304.5 Structures & Improvements	2,835	2,870	2,843		2,843		
36	340.5 Office Furniture & Equipment	27,617	30,344	28,893	(14,985)	13,908		
37	341.5 Transportation Equipment	9,726	9,679	9,790	(5,777)	4,014		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	2,395	2,532	2,460		2,460		
40	344.5 Laboratory Equipment	337	355	344		344		
41	345.5 Power Operated Equipment	199	(1,109)	(173)		(173)		
42	346.5 Communication Equipment	723	751	736		736		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	6,036	6,036	6,036		6,036		
45	Total	\$ 244,100	\$ 261,031	\$ 252,869	\$ (20,761)	\$ 232,108		
46	Reconciliation to Annual Report							
47	Annual Allocation between Systems							
48	304.5 Structures & Improvements							
49	340.5 Office Furniture & Equipment	(12,856)	(14,214)	(13,494)				
50	341.5 Transportation Equipment	(4,881)	(4,857)	(4,913)				
51	343.5 Tools, Shop & Garage Equipment							
52	344.5 Laboratory Equipment							
53	345.5 Power Operated Equipment							
54	346.5 Communication Equipment							
55	347.5 Miscellaneous Equipment							
56	348.5 Other Plant - Allocations							
57	Rounding							
58	Total per Annual Report	226,363	241,960	234,462				

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

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

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.															Recap Schedules: A-1, A-8	
Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT															
2	301.1 Organization	6,887	6,913	6,938	6,964	6,990	7,016	7,041	7,067	7,093	7,119	7,145	7,170	7,196	7,041	
3	302.1 Franchises	807	810	812	815	817	820	823	825	828	831	833	836	838	823	
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	20,463	20,536	20,609	20,683	20,756	20,830	20,903	20,976	21,050	21,123	21,197	21,270	21,343	20,903	
8	305.2 Collect. & Impound. Reservoirs															
9	306.2 Lake, River & Other Intakes															
10	307.2 Wells & Springs	18,370	18,436	18,501	18,566	18,632	18,697	18,763	18,828	18,894	18,959	19,024	19,090	19,155	18,763	
11	308.2 Infiltration Galleries & Tunnels															
12	309.2 Supply Mains															
13	310.2 Power Generation Equipment	11	11	11	11	11	11	11							6	
14	311.2 Pumping Equipment															
15	339.2 Other Plant & Misc. Equipment															
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights															
18	304.3 Structures & Improvements	15,645	15,715	15,786	15,858	15,892	15,927	15,962	15,996	16,031	16,065	16,100	16,135	16,169	15,945	
19	311.3 Pumping Equipment	68,116	68,450	68,784	69,119	69,453	69,787	70,121	70,456	70,790	71,124	71,458	71,792	72,127	70,121	
20	320.3 Water Treatment Equipment	(27,617)	(27,494)	(27,371)	(27,248)	(27,125)	(27,002)	(26,879)	(26,756)	(26,633)	(26,510)	(26,385)	(26,260)	(26,135)	(26,879)	
21	339.3 Other Plant & Misc. Equipment															
22	TRANSMISSION & DISTRIBUTION PLANT															
23	303.4 Land & Land Rights															
24	304.4 Structures & Improvements	1,071	1,085	1,099	1,113	1,127	1,141	1,155	1,169	1,183	1,197	1,211	1,225	1,239	1,155	
25	311.4 Pumping Equipment															
26	330.4 Distr. Reservoirs & Standpipes	11,169	11,234	11,299	11,364	11,429	11,494	11,560	11,625	11,690	11,755	11,820	11,885	11,950	11,560	
27	331.4 Transm. & Distribution Mains	41,778	42,128	42,479	42,829	43,179	43,530	43,880	44,230	44,580	44,931	45,281	45,631	45,982	43,880	
28	333.4 Services	15,913	15,978	16,044	16,109	16,174	16,239	16,304	16,369	16,434	16,499	16,565	16,630	16,695	16,304	
29	334.4 Meters & Meter Installations	20,858	20,971	21,083	21,196	21,309	21,421	21,534	21,647	21,760	21,872	21,985	22,098	22,210	21,534	
30	335.4 Hydrants	763	766	770	773	777	780	783	787	790	794	797	800	804	783	
31	336.4 Backflow Prevention Devices															
32	339.4 Other Plant & Misc. Equipment															
33	GENERAL PLANT															
34	303.5 Land & Land Rights															
35		2,835	2,821	2,837	2,839	2,820	2,838	2,820	2,837	2,859	2,855	2,860	2,866	2,870	2,843	
36	340.5 Office Furniture & Equipment	27,617	27,700	27,958	28,211	28,299	28,678	28,706	29,070	29,506	29,573	29,837	30,113	30,344	28,893	
37	341.5 Transportation Equipment	9,726	9,777	9,904	10,326	10,168	10,273	10,254	9,243	9,362	9,445	9,523	9,596	9,679	9,790	
38	342.5 Stores Equipment															
39	343.5 Tools, Shop & Garage Equipment	2,395	2,400	2,419	2,429	2,431	2,447	2,450	2,466	2,484	2,496	2,508	2,520	2,532	2,460	
40	344.5 Laboratory Equipment	337	337	337	337	339	341	343	345	347	349	351	353	355	344	
41	345.5 Power Operated Equipment	199	214	229	244	259	279	299	319	339	(1,205)	(1,173)	(1,141)	(1,109)	(173)	
42	346.5 Communication Equipment	723	724	727	729	731	734	735	739	742	743	746	748	751	736	
43	347.5 Miscellaneous Equipment															
44	348.5 Other Plant - Allocations	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	6,036	
45	Total	\$ 244,100	\$ 245,548	\$ 247,291	\$ 249,303	\$ 250,504	\$ 252,317	\$ 253,604	\$ 254,275	\$ 256,164	\$ 256,051	\$ 257,717	\$ 259,394	\$ 261,031	\$ 252,869	

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Beginning and End of Year Average
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-10
 Page 1 of 2
 Preparer: Frank Seidman

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 6,848	\$ 7,013	\$ 6,912		\$ 6,912		
3	352.1 Franchises	1,298	1,329	1,314		1,314		
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 Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	46,327	47,743	46,914		46,914		
10	361.2 Collection Sewers - Gravity	54,086	57,701	55,853		55,853		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	15,019	15,559	15,289		15,289		
13	364.2 Flow Measuring Devices	1,926	2,472	2,199		2,199		
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	186,910	195,535	191,223		191,223		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	305	545	425		425		
21	389.3 Other Plant & Misc. Equipment	1,503	1,740	1,621		1,621		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	155,120	162,575	158,856		158,856		
25	355.4 Gen Equipment	-	-	-		-		
26	380.4 Treatment & Disposal Equipment	26,875	29,980	28,422		28,422		
27	381.4 Plant Sewers	(144)	(138)	(141)		(141)		
28	382.4 Outfall Sewer Lines	2,063	2,111	2,081		2,081		
29	389.4 Other Plant & Misc. Equipment	-	-	-		-		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	354.3 Structure & Improvements	-	-	-		-		
32	371.5 Pumping Equipment WTP	311	358	334		334		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34		-	-	-		-		
35	375.6 Reuse Transmission & Dist	-	-	-		-		
36	389.5 Other Plant & Misc Equipment	-	-	-		-		
37	366.6 Reuse Services	-	-	-		-		
38	367.6 Reuse Mtr Installations	-	-	-		-		
39	GENERAL PLANT							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	4,727	4,744	4,736		4,736		
42	390.7 Office Furniture & Equipment	-	-	-	11,982	11,982		
43	391.7 Transportation Equipment	-	-	-	4,037	4,037		
44	393.7 Tools, Shop & Garage Equipment	1	1	1		1		
45	394.7 Laboratory Equipment	-	-	-		-		
46	395.7 Power Operated Equipment	-	-	-		-		
47	396.7 Communication Equipment	-	-	-		-		
48	397.7 Miscellaneous Equipment	312	351	331		331		
49	398.7 Other Tangible Plant	10,184	11,059	10,618		10,618		
50	Total	\$ 513,670	\$ 540,677	\$ 526,988	\$ 16,019	\$ 543,007		
51	<u>Reconciliation to Annual Report</u>							
52	Annual Allocation between Systems							
53	304.5 Structures & Improvements							
54	340.5 Office Furniture & Equipment	12,856	14,214	13,494				
55	341.5 Transportation Equipment	4,881	4,857	4,913				
56	343.5 Tools, Shop & Garage Equipment							
57	344.5 Laboratory Equipment							
58	345.5 Power Operated Equipment							
59	346.5 Communication Equipment							
60	347.5 Miscellaneous Equipment							
61	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	531,407	559,749	545,395				

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,867	\$ 6,885	\$ 6,903	\$ 6,922	\$ 6,940	\$ 6,958	\$ 6,977	\$ 6,995	\$ 7,013	\$ 7,031	\$ 6,912
3	352.1 Franchises	1,298	1,301	1,303	1,306	1,309	1,311	1,314	1,316	1,319	1,322	1,324	1,327	1,329	1,329	1,314
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 Gen Equipment															
9	360.2 Collection Sewers - Force	46,327	46,358	46,388	46,419	46,566	46,713	46,861	47,008	47,155	47,302	47,449	47,596	47,743	47,890	46,914
10	361.2 Collection Sewers - Gravity	54,086	54,375	54,663	54,952	55,241	55,529	55,818	56,107	56,426	56,745	57,064	57,383	57,701	57,980	55,853
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers	15,019	15,064	15,109	15,154	15,199	15,244	15,289	15,334	15,379	15,424	15,469	15,514	15,559	15,559	15,289
13	364.2 Flow Measuring Devices	1,926	1,971	2,017	2,062	2,108	2,153	2,199	2,244	2,290	2,335	2,381	2,426	2,472	2,472	2,199
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	186,910	187,629	188,348	189,067	189,785	190,504	191,223	191,941	192,660	193,379	194,098	194,816	195,535	195,535	191,223
19	370.3 Receiving Wells															
20	371.3 Pumping Equipment	305	325	345	365	385	405	425	445	465	485	505	525	545	545	425
21	389.3 Other Plant & Misc. Equipment	1,503	1,522	1,542	1,562	1,582	1,601	1,621	1,641	1,661	1,680	1,700	1,720	1,740	1,740	1,621
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	155,119.86	155,747	156,375	157,002	157,621	158,240	158,860	159,479	160,098	160,717	161,337	161,956	162,575	162,575	158,856
25	355.4 Power Gen Equipment															
26	371.4 Pumping Equipment															
27	380.4 Treatment & Disposal Equipment	26,875	27,130	27,385	27,642	27,900	28,157	28,418	28,678	28,938	29,199	29,459	29,719	29,980	29,980	28,422
28	381.4 Plant Sewers	(144)	(143)	(143)	(142)	(142)	(141)	(141)	(140)	(140)	(139)	(139)	(138)	(138)	(138)	(141)
29	382.4 Outfall Sewer Lines	2,063	2,063	2,063	2,063	2,068	2,073	2,079	2,084	2,090	2,095	2,100	2,106	2,111	2,111	2,081
30	389.4 Other Plant & Misc. Equipment															
31	RECLAIMED WATER DISTRIBUTION PLANT															
32	354.3 Structure & Improvements															
33	371.5 Pumping Equipment WTP	311	314	318	322	326	330	334	338	342	346	350	354	358	358	334
34	371.6 Pumping Equipment Dist															
35																
36	375.6 Reuse Transmission & Distribution															
37	389.5 Other Plant & Misc Equipment															
38	366.6 Reuse Services															
39	367.6 Reuse Mtr Installations															
40	GENERAL PLANT															
41	353.7 Land & Land Rights															
42	354.7 Structures & Improvements	4,727	4,729	4,730	4,732	4,733	4,734	4,736	4,737	4,738	4,740	4,741	4,743	4,744	4,744	4,736
43	390.7 Office Furniture & Equipment															
44	391.7 Transportation Equipment															
45	393.7 Tools, Shop & Garage Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
46	394.7 Laboratory Equipment															
47	395.7 Power Operated Equipment															
48	396.7 Communication Equipment															
49	397.7 Miscellaneous Equipment	312	315	318	322	325	328	331	335	338	341	344	347	351	351	331
50	398.7 Other Tangible Plant	10,184	10,249	10,315	10,381	10,446	10,512	10,578	10,731	10,797	10,862	10,928	10,994	11,059	11,059	10,618
51	Total	\$ 513,670	\$ 515,798	\$ 517,926	\$ 520,057	\$ 522,319	\$ 524,582	\$ 526,847	\$ 529,200	\$ 531,495	\$ 533,791	\$ 536,086	\$ 538,382	\$ 540,678	\$ 542,974	\$ 526,988

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

Florida Public Service Commission

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

Schedule: A-11
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	235,199	335,881
2	Additions		
3	Retirements		
4	Adjustments		
5	Balance 12/31/13	235,199	335,881
6	Additions		
7	Retirements		
8	Adjustments		
9	Balance 12/31/14	235,199	335,881
10	Additions		
11	Retirements		
12	Adjustments		
13	Balance 12/31/15	235,199	335,881

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

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

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic Projected

Florida Public Service Commission

Schedule: A-12
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	144,104	144,104	144,104		144,104		-
6								
7	Meters & Meter Installation Fees	4,783	4,783	4,783	-	4,783		-
8								
9	Contributed Property	45,060	45,060	45,060		45,060		-
10								
11	Other - Tap Fees	41,252	41,252	41,252		41,252		-
12								
13	Total	\$ 235,199	\$ 235,199	\$ 235,199	\$ -	\$ 235,199		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	130,503	130,503	130,503		130,503		-
21								
22	Contributed Property	126,573	126,573	126,573	-	126,573		-
23								
24	Other - Tap Fees	78,805	78,805	78,805		78,805		-
25								
26								
27	Total	\$ 335,881	\$ 335,881	\$ 335,881	\$ -	\$ 335,881		

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

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

Florida Public Service Commission

Schedule: A-12
 Page 2 of 2
 Preparer: Frank Seidman

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104	144,104
6															
7	Meters & Meter Installation Fees	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783	4,783
8															
9	Contributed Property	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060	45,060
10															
11	Other - Tap Fees	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252	41,252
12															
13	Total	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199	\$ 235,199
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503	130,503
21															
22	Contributed Property	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573	126,573
23															
24	Other - Tap Fees	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805	78,805
25															
26															
27	Total	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881	\$ 335,881

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

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

Florida Public Service Commission

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

Schedule: A-13
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	78,650	155,911
2	Additions	3,845	9,960
3	Retirements		
4	Adjustments - Rounding		(1)
5	Balance 12/31/13	82,495	165,870
6	Additions	6,433	9,960
7	Retirements		
8	Adjustments		
9	Balance 12/31/14	88,928	175,830
10	Additions	6,433	9,960
11	Retirements		
12	Adjustments		
13	Balance 12/31/15	95,361	185,790

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

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

Florida Public Service Commission

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

Schedule: A-14
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	23,442	26,812	25,127		25,127		
6								
7	Meters & Meter Installation Fees	2,770	3,000	2,885		2,885		
8								
9	Contributed Property	21,259	23,060	22,160		22,160		
10								
11	Other - Tap Fees	41,458	42,490	41,974		41,974		
12								
13								
14	Total	\$ 88,928	\$ 95,362	\$ 92,146	\$ -	\$ 92,146		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	24,934	28,065	26,499		26,499		
22								
23	Contributed Property	47,818	52,676	50,247		50,247		
24								
25	Other - Tap Fees	103,078	105,049	104,063		104,063		
26								
27								
28		\$ 175,830	\$ 185,790	\$ 180,809	\$ -	\$ 180,809		

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

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

Florida Public Service Commission

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

Schedule: A-14
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4															
5	Line/Main Extension Fees	23,442	23,722	24,003	24,284	24,565	24,846	25,127	25,407	25,688	25,969	26,250	26,531	26,812	25,127
6															
7	Meters & Meter Installation Fees	2,770	2,789	2,808	2,827	2,847	2,866	2,885	2,904	2,923	2,943	2,962	2,981	3,000	2,885
8															
9	Contributed Property	21,259	21,409	21,559	21,709	21,859	22,009	22,160	22,310	22,460	22,610	22,760	22,910	23,060	22,160
10															
11	Other - Tap Fees	41,458	41,544	41,630	41,716	41,802	41,888	41,974	42,060	42,146	42,232	42,318	42,404	42,490	41,974
12															
13															
14	Total	\$ 88,928	\$ 89,465	\$ 90,001	\$ 90,537	\$ 91,073	\$ 91,609	\$ 92,145	\$ 92,681	\$ 93,217	\$ 93,753	\$ 94,289	\$ 94,826	\$ 95,362	\$ 92,146
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	24,934	25,195	25,456	25,717	25,978	26,238	26,499	26,760	27,021	27,282	27,543	27,804	28,065	26,499
22															
23	Contributed Property	47,818	48,223	48,628	49,032	49,437	49,842	50,247	50,652	51,057	51,462	51,867	52,272	52,676	50,247
24															
25	Other - Tap Fees	103,078	103,243	103,407	103,571	103,735	103,899	104,063	104,228	104,392	104,556	104,720	104,884	105,049	104,063
26															
27															
28	Total	\$ 175,830	\$ 176,660	\$ 177,490	\$ 178,320	\$ 179,150	\$ 179,980	\$ 180,810	\$ 181,640	\$ 182,470	\$ 183,300	\$ 184,130	\$ 184,960	\$ 185,790	\$ 180,809

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: Frank Seidman

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) Description	(2) Approved Rate
1	The AFUDC rate since the last rate case is:	9.03%
2	The utility uses the AFUDC practices described and approved in	
3	Order No. PSC-04-0262-PAA-WS.	

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

Florida Public Service Commission

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

Schedule: A-16
Page 1 of 1
Preparer: Frank Seidman

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedule: A-1, A-2

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A \$	- \$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	5,336	5,634
5	Materials & Supplies	B	84	127
6	Misc. Current & Accrued Assets	C	-	-
7	Accumulated Deferred Tax Debits	B	4,952	5,229
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	(3,015) \$	(2,707)
11	Customer Deposits	C	(367)	(329)
12	Accrued Taxes	C	(625)	(562)
13	Accrued Interest	C	(50)	(45)
14	Misc. Current & Accrued Liabilities	C	0	0
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 6,314</u>	<u>\$ 7,346</u>
17				

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 1,329,523	\$ -	\$ 1,329,523	\$ 1,349,750	\$ 1,338,835		\$ 1,338,835
2	Construction Work in Progress	3	-	3	1	2		2
3	Other Utility Plant Adjustments	(11,514)	-	(11,514)	(11,273)	(11,393)		(11,393)
4								
5	GROSS UTILITY PLANT	1,318,012	-	1,318,012	1,338,478	1,327,444	-	1,327,444
6	Less: Accumulated Depreciation	(757,769)	-	(757,769)	(801,708)	(779,856)		(779,856)
7								
8	NET UTILITY PLANT	560,243	-	560,243	536,770	547,588	-	547,588
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	8,638	-	8,638	13,043	11,000		11,000
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	(10,089)	-	(10,089)	(1,107)	(654)		(654)
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(22)	-	(22)	(112)	(30)		(30)
18	Materials & Supplies	220	-	220	100	211		211
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-		-
20								
21	TOTAL CURRENT ASSETS	(1,252)	-	(1,252)	11,924	10,527	-	10,527
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	12,233	-	12,233	7,042	9,279		9,279
28	Other Miscellaneous Deferred Debits	375	-	375	-	58		58
29	Accum. Deferred Income Taxes	0	-	0	(24)	(2)		(2)
30		12,609	-	12,609	7,018	9,335	-	9,335
31								
32	TOTAL ASSETS	\$ 571,599	\$ -	\$ 571,599	\$ 555,712	\$ 567,450	\$ -	\$ 567,450

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 1,329,523	\$ 1,329,066	\$ 1,329,133	\$ 1,330,702	\$ 1,330,075	\$ 1,331,025	\$ 1,331,252	\$ 1,347,475	\$ 1,347,789	\$ 1,349,455	\$ 1,349,823	\$ 1,349,784	\$ 1,349,750	1,338,835
2	Construction Work in Progress	3	3	3	5	5	1	1	1	1	1	1	1	1	2
3	Other Utility Plant Adjustments	(11,514)	(11,494)	(11,474)	(11,454)	(11,434)	(11,414)	(11,393)	(11,373)	(11,353)	(11,333)	(11,313)	(11,293)	(11,273)	(11,393)
4															
5	GROSS UTILITY PLANT	1,318,012	1,317,575	1,317,662	1,319,253	1,318,647	1,319,613	1,319,860	1,336,103	1,336,437	1,338,123	1,338,512	1,338,492	1,338,478	1,327,444
6	Less: Accumulated Depreciation	(757,769)	(761,346)	(765,217)	(769,359)	(772,823)	(776,898)	(780,452)	(783,475)	(787,660)	(789,841)	(793,803)	(797,776)	(801,708)	(779,856)
7															
8	NET UTILITY PLANT	560,243	556,230	552,445	549,894	545,824	542,715	539,408	552,628	548,778	548,282	544,708	540,716	536,770	547,588
9															
10	Cash														-
11	Accounts Rec'b - trade	8,638	12,091	12,382	16,319	15,541	8,381	9,161	9,417	7,540	9,607	10,463	10,420	13,043	11,000
12	Notes Receivable														-
13	Accts. Rec'b - Assoc. Cos.	(10,089)	(11,592)	(2,677)	(2,119)	2,066	7,801	11,400	12,272	(1,324)	(3,886)	(4,571)	(4,680)	(1,107)	(654)
14	Notes Rec'b - Assoc. Cos.														-
15	Accts. Rec'b - Other														-
16	Accrued Interest Rec'b														-
17	Allowance for Bad Debts	(22)	(60)	(93)	(4)	(5)	-	(1)	-	(1)	(18)	(25)	(44)	(112)	(30)
18	Materials & Supplies	220	220	220	220	220	220	220	220	220	220	220	220	100	211
19	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20															
21	TOTAL CURRENT ASSETS	(1,252)	659	9,832	14,416	17,822	16,403	20,781	21,909	6,435	5,923	6,086	5,916	11,924	10,527
22															
23	Net Nonutility Property														-
24	Unamortized Debt Discount & Exp.														-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Clearing Accounts														-
27	Deferred Rate Case Expense	12,233	11,023	10,661	10,299	9,937	9,575	9,213	8,852	8,490	8,128	7,766	7,404	7,042	9,279
28	Other Miscellaneous Deferred Debits	375	250	125	-	-	-	-	-	-	-	-	-	-	58
29	Accum. Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	(24)	(2)
30	TOTAL OTHER ASSETS	12,609	11,274	10,787	10,300	9,938	9,576	9,214	8,852	8,490	8,128	7,766	7,404	7,018	9,335
31															
32	TOTAL ASSETS	\$ 571,599	\$ 568,162	\$ 573,063	\$ 574,609	\$ 573,584	\$ 568,693	\$ 569,403	\$ 583,389	\$ 563,703	\$ 562,333	\$ 558,560	\$ 554,036	\$ 555,712	\$ 567,450

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	480,737	-	480,737	480,737		480,737	480,737		480,737
4	Retained Earnings	(108,154)	(4,980)	(113,134)	(109,473)	(6,200)	(115,673)	(104,747)	(5,249)	(109,996)
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	373,583	(4,980)	368,603	372,264	(6,200)	366,064	376,990	(5,249)	371,741
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	(96,493)	-	(96,493)	(96,493)		(96,493)	(96,493)		(96,493)
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	(96,493)	-	(96,493)	(96,493)		(96,493)	(96,493)	-	(96,493)
15										
16	Accounts Payable	5,371	-	5,371	2,812		2,812	5,722		5,722
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(3,444)	-	(3,444)	(3,444)		(3,444)	(3,444)		(3,444)
19	Customer Deposits	626	-	626	842		842	696		696
20	Accrued Taxes	1,081	-	1,081	3,820		3,820	1,187		1,187
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	81	-	81	110		110	95		95
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	3,716	-	3,716	4,140		4,140	4,256	-	4,256
27										
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30										
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-		-
34										
35	Contributions in Aid of Construction	571,080	-	571,080	571,080		571,080	571,080		571,080
36	Less: Accum. Amortization of CIAC	(264,759)	-	(264,759)	(281,151)		(281,151)	(272,955)		(272,955)
37										
38	Accumulated Deferred Income Taxes	(15,529)	4,980	(10,549)	(14,128)	6,200	(7,928)	(15,429)	5,249	(10,180)
39										
40	Total Equity Capital and Liabilities	\$ 571,599	\$ -	\$ 571,599	\$ 555,712	\$ -	\$ 555,712	\$ 567,449	\$ -	\$ 567,449
41										
42										
43	Note:									
44	To remove certain deferred taxes									
45	ADIT - NOLs		4,980			6,200			5,074	
46	ADIT - Proforma Plant Adjustment							\$ 175		
47			<u>4,980</u>			<u>6,200</u>		<u>\$ 5,249</u>		

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	EQUITY CAPITAL & LIABILITIES														
1	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2															
3	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737	480,737
4	(108,154)	(102,679)	(97,664)	(97,880)	(98,725)	(100,935)	(103,291)	(105,507)	(107,574)	(112,057)	(109,613)	(108,161)	(109,473)	(104,747)	
5															
6															
7	373,583	379,059	384,073	383,858	383,012	380,802	378,446	376,230	374,163	369,680	372,124	373,576	372,264	376,990	
8															
9															
10															
11	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	
12															
13															
14	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	(96,493)	
15															
16	5,371	2,603	2,871	4,969	5,019	2,641	6,020	22,600	5,290	8,693	2,642	2,859	2,812	5,722	
17															
18	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	(3,444)	
19	626	677	626	578	639	770	746	686	662	662	782	757	842	696	
20	1,081	(3,750)	(2,710)	(1,634)	(557)	370	1,447	2,492	3,570	4,647	5,724	926	3,820	1,187	
21															
22	81	84	84	86	89	92	96	99	101	104	107	106	110	95	
23															
24															
25															
26	3,716	(3,830)	(2,573)	556	1,746	430	4,866	22,433	6,179	10,662	5,812	1,203	4,140	4,256	
27															
28															
29															
30															
31															
32															
33															
34															
35	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	571,080	
36	(264,759)	(266,125)	(267,491)	(268,857)	(270,223)	(271,589)	(272,955)	(274,321)	(275,687)	(277,053)	(278,419)	(279,785)	(281,151)	(272,955)	
37															
38	(15,529)	(15,529)	(15,533)	(15,534)	(15,538)	(15,537)	(15,541)	(15,540)	(15,538)	(15,543)	(15,543)	(15,544)	(14,128)	(15,429)	
39															
40	\$ 571,599	\$ 568,162	\$ 573,063	\$ 574,609	\$ 573,584	\$ 568,693	\$ 569,403	\$ 583,389	\$ 563,703	\$ 562,333	\$ 558,560	\$ 554,036	\$ 555,712	\$ 567,449	

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 71,165	\$ (1,795) (A)	\$ 69,370	\$ 13,745 (A)	83,115	B-4, B-3
2							
3	Operation & Maintenance	45,039	1,955 (B)	46,994	(B)	46,994	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	14,697	(2,519) (C)	12,178	(C)	12,178	B-13, B-3
6							
7	Amortization	(217)	217 (D)	-	(D)	-	
8							
9	Taxes Other Than Income	8,196	(1,326) (E)	6,870	619 (E)	7,489	B-15, B-3
10							
11	Provision for Income Taxes	(595)	595 (F)	-	4,371 (F)	4,371	C-1, B-3
12							
13	OPERATING EXPENSES	67,120	(1,079)	66,042	4,990	71,032	
14							
15	NET OPERATING INCOME	\$ 4,044	\$ (716)	\$ 3,329	\$ 8,755	\$ 12,084	
16							
17							
18	RATE BASE	\$ 138,321	\$ 7,095	\$ 145,417		\$ 145,417	
19							
20							
21	RATE OF RETURN	2.92 %		2.29 %		8.31%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 75,147	\$ (2,456) (A)	\$ 72,690	\$ 18,926 (A)	\$ 91,617	B-4, B-3
2							
3	Operation & Maintenance	47,400	3,089 (B)	50,489	(B)	50,489	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	14,786	2,608 (C)	17,393	(C)	17,393	B-14, B-3
6							
7	Amortization		(D)	-		-	
8							
9	Taxes Other Than Income	7,984	(659) (E)	7,324	852 (D)	8,176	B-15, B-3
10							
11	Provision for Income Taxes	2,037	(2,037) (F)	-	4,134 (E)	4,134	C-1, B-3
12							
13	OPERATING EXPENSES	72,206	3,000	75,207	4,986	80,193	
14							
15	NET OPERATING INCOME	\$ 2,941	\$ (5,457)	\$ (2,516)	\$ 13,941	\$ 11,424	
16							
17							
18	RATE BASE	\$ 122,532	\$ 14,947	\$ 137,478		\$ 137,478	
19							
20							
21	RATE OF RETURN	2.40 %		-- %		8.31%	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Lake Placid
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 Docket No.: 160101-WS
 Preparer: Frank Seidman

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 - TY		
2	(1) Test Year Adjustments		
3	Total Revenues per B4 prior to adjustments	\$ 71,165	\$ 75,147
4	Less: Accrued Revenues / Adjustment to TY Revenues	(1,847)	(1,900)
5	Test Year Adjusted Revenues prior to Annualizing Revenues	69,318	73,247
6			
7	(2) Annualized Revenue		
8	Annualized water/sewer revenues per Schedule E-2	69,370	72,690
9	Test Year water/sewer revenues per above	69,318	73,247
10	Adjustment required	\$ 52	\$ (556)
11			
12	Total adjustment to TY revenues	<u>\$ (1,795)</u>	<u>\$ (2,456)</u>
13			
14	(A) Adjustments to Revenue Increase - FINAL		
15	(1) Increase in revenue required by the Utility to realize a		
16	8.31% % rate of return	<u>\$ 13,745</u>	<u>\$ 18,926</u>
17			
18	(B) Adjustments to Operations & Maintenance Expenses - TY		
19	(1) 618/718 Adj. chemical exp. based on Ty usage	(611)	491
20	(2) 601/701 Adjustment to annualize salaries	293	295
21	(3) 603/703 Adjustment to annualize salaries	16	16
22	(4) 604/704 Adjustment to annualize salaries	112	113
23			
24	Total Adjustment required to TY O&M Expenses	<u>(190)</u>	<u>914</u>
25			
26	(B) Adjustments to Operations & Maintenance Expenses - FINAL		
27	(2) 601/701 Proforma Adjustments for annualized salaries	277	281
28	(3) 604/704 Proforma Adjustments for annualized benefits	93	94
29	(4) 650/750 Proforma Adjustments reflecting increase in trucks	17	17
30	(5) Amortization of rate case expense per Schedule B-10	1,758	1,783
31			
32	Total Adjustment required to Final O&M Expenses	<u>\$ 2,145</u>	<u>\$ 2,175</u>
33			
34	(C) Adjustments to Depreciation Expense - TY		
35	(1) Correct depreciation of Project Phoenix (10 yr)	(272)	(275)
36			
37	(2) Depreciation expense reallocated between Water & Wastewater		
38	340.5 / 390.7 Office Furn & Eqpt	(1,832)	1,832
39	341.5 / 391.7 Transportation Eqpt Wtr	(731)	731
40	Total Adjustment to Depreciation Exp, Net of Amortization - TY	<u>(2,835)</u>	<u>2,288</u>
41			
42	(C) Adjustments to Depreciation Expense - FINAL		
43	(1) Depreciation expense related to Pro Forma plant additions		
44	341.5/391.7 Major Truck Upgrade / vehicle replacement - allocated portion	286	290
45	340.5/390.7 GIS Mapping Service - allocated portion	231	234
46			
47			
48	Total Depr Expense - Pro Forma Plant additions	<u>517</u>	<u>524</u>
49			
50	(2) Adjust depreciation expense for Pro Forma retirements		
51	341.5/391.7 Vehicle replacement Program - allocated portion	(201)	(204)
52			
53	Total Adjustment to Depreciation Exp, Net of Amortization - FINAL	<u>\$ (2,519)</u>	<u>\$ 2,608</u>

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Lake Placid
 Test Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 2
 Docket No.: 160101-WS
 Preparer: Frank Seidman

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	(D) Adjustments to Acquisition Adj. Amortization	\$ 217	\$ -
2			
3	(E) Adjustments to Taxes Other Than Income - TY		
4	(2) Adjust RAF to reflect AR allocation	\$ (75)	\$ 70
5	(3) Adjust Payroll Taxes to reflect AR allocation	(12)	12
6	(4) Adjust RR&PP taxes to reflect AR allocation	(50)	50
7	(5) Adjust Other Taxes to reflect AR allocation	(1)	1
8	(6) Adjust RAF to reflect TY W & WW Revenues	(1,241)	(821)
9			
10	(7) To adjust test year RAF's for annualized revenues	\$ 52	\$ (556)
11	RAF rate	0.045	0.045
12	RAF Adjustment Required for Annualized Revenues	\$ 2	\$ (25)
13			
14	(8) To adjust payroll tax for annualized salaries	\$ 24	\$ 24
15			
16	(9) Adjust Ad Valorem Taxes allocation based on Net Plant	\$ (1)	\$ 1
17			
18	Total Adjustment Taxes Other Than Income, TY	\$ (1,354)	\$ (689)
19			
20	(E) Adjustments to Taxes Other Than Income - FINAL		
21	(1) Adjust Payroll Taxes for Proforma salaries	\$ 28	\$ 29
22			
23	(2) Ad Valorem Taxes		
24	Adjust Intangible Tax for Additions to Net Plant		
25	Total Net Plant Additions	\$ (40,739)	\$ 39,637
26	Millage rate	0.0160	0.0160
27	Total increase in ad valorem taxes	\$ (1)	\$ 1
28			
29	(3) To adjust RAF's for requested revenues		
30	Total Revenue Increase Requested	\$ 13,745	\$ 18,926
31	RAF rate	0.045	0.045
32	Total RAF Adjustments due to Requested Increase	\$ 619	\$ 852
33			
34	Total Adjustment Taxes Other Than Income - Proforma	\$ 647	\$ 881
35			
36	(F) Adjustments to Provision for Income Taxes - TY		
37	(1) Remove book income tax expense	\$ 595	\$ (2,037)
38			
39	Total Adjustment to Income Taxes - TY	\$ 595	\$ (2,037)
40			
41	(F) Adjustments to Provision for Income Taxes - Final		
42	(1) Adj. to Income taxes for increase per C-2	\$ 4,371	\$ 4,134
43			
44	Total Adjustment to Provision for income Taxes - FINAL	\$ 4,371	\$ 4,134

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-1,B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ 793
2	461.1 Metered - Residential	34,230	521.2 Flat Rate - Commercial	0
3	461.2 Metered - Commercial	21,178	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	0
6	461.5 Metered - Multi-Family	13,680	521.6 Flat Rate - Other	
7	461.6 Other Revenues		522.1 Measured - Residential	26,890
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	33,476
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	11,878
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	461 Water Revenues Accruals	1,847	524 Revenues from Other Systems	
14	TOTAL WATER SALES	70,934	525 Interdepartmental Sales	
15			521 Sewer Revenue Accruals	1,900
16	OTHER WATER REVENUES		TOTAL SEWER SALES	74,937
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	0	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	231	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			571 Misc. Service Revenues	0
25			536 Other Sewer Revenues	210
26			540.1 Flat Rate Re-Use Residential	0
27	TOTAL OTHER WATER REVENUES	231	541 Measured Re-Use Revenues	0
28				
29			TOTAL OTHER SEWER REVENUES	210
30	TOTAL WATER OPERATING REVENUES	\$ 71,165		
31				
32				
33			TOTAL SEWER OPERATING REVENUES	\$ 75,147
34				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

Schedule: B-5
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)-(13)												(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 747	\$ 664	\$ 648	\$ 638	\$ 615	\$ 650	\$ 688	\$ 625	\$ 597	\$ 624	\$ 603	\$ 715	\$ 7,815	570	8,385
2	603 Salaries & Wages - Officers, Etc.	33	34	33	34	33	33	42	26	32	33	81	3	417	16	432
3	604 Employee Pensions & Benefits	344	249	210	188	213	295	224	255	173	247	255	329	2,982	205	3,186
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5	615 Purchased Power	262	337	357	317	196	217	268	216	227	238	230	251	3,117	-	3,117
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
7	618 Chemicals	133	74	65	107	78	65	178	74	-	27	130	79	1,010	(611)	399
8	620 Materials & Supplies	106	94	525	94	61	42	90	43	229	37	32	39	1,390	-	1,390
9	631 Contractual Services - Engr.	-	-	1,484	-	-	-	436	6	(6)	-	-	-	1,920	-	1,920
10	632 Contractual Services - Acct.	26	27	28	26	26	26	31	31	30	30	36	36	354	-	354
11	633 Contractual Services - Legal	-	0	-	-	-	-	-	-	-	1	-	(37)	(48)	-	(48)
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	(12)	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
14	636 Contractual Services - Other	733	731	1,085	3,207	842	2,085	2,462	1,889	3,156	1,150	792	1,390	19,523	-	19,523
15	641 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	2	11	-	11
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
17	650 Transportation Expenses	38	42	42	54	60	50	50	47	42	51	45	42	564	17	580
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	91	80	90	91	89	89	89	89	88	94	92	92	1,073	-	1,073
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	3	5	3	11	13	25	31	7	25	46	78	(13)	234	-	234
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	603	180	180	180	180	180	180	180	180	180	180	180	2,586	1,758	4,344
24	667 Reg. Comm. Exp. - Other	(11)	(0)	1	-	2	2	1	1	-	8	0	7	10	-	10
25	670 Bad Debt Expense	19	16	10	1	(2)	1	0	1	9	(258)	10	34	(157)	-	(157)
26	675 Miscellaneous Expenses	100	142	273	192	139	206	142	207	369	171	150	148	2,240	-	2,240
27																
28	TOTAL	\$ 3,229	\$ 2,677	\$ 5,035	\$ 5,141	\$ 2,546	\$ 3,966	\$ 4,912	\$ 3,686	\$ 5,155	\$ 2,680	\$ 2,714	\$ 3,297	\$ 45,039	\$ 1,955	\$ 46,994

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commiss

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

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

Schedule: B-6
 Page 1 of 1
 Preparer: Frank Seldman
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) - (13)												(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 753	\$ 669	\$ 653	\$ 643	\$ 619	\$ 655	\$ 629	\$ 602	\$ 629	\$ 607	\$ 721	\$ 7,873	\$ 576	\$ 8,449	
2	703 Salaries & Wages - Officers, Etc.	33	34	33	34	33	33	43	26	33	81	3	420	16	436	
3	704 Employee Pensions & Benefits	346	251	212	190	214	297	225	257	174	249	257	3,004	207	3,211	
4	710 Purchased Sewage Treatment														-	
5	711 Sludge Removal Expense	17	(17)	-	-	-	-	-	-	-	-	-	(0)		(0)	
6	715 Purchased Power	(22)	784	657	486	513	106	193	240	220	274	128	400	3,980	3,980	
7	716 Fuel for Power Purchased														-	
8	718 Chemicals	134	75	65	108	78	65	179	75	-	27	130	80	1,017	491	1,508
9	720 Materials & Supplies	319	94	99	141	601	85	33	43	75	37	32	39	1,597	1,597	
10	731 Contractual Services - Engr.	-	-	1,495	-	-	-	439	6	(6)	-	-	-	1,934	1,934	
11	732 Contractual Services - Acct.	27	27	28	26	26	26	31	31	31	36	36	356		356	
12	733 Contractual Services - Legal	-	0	-	-	-	-	-	(12)	-	1	-	(37)	(48)	(48)	
13	734 Contractual Services - Mgmt. Fees														-	
14	735 Contractual Services - Testing														-	
15	736 Contractual Services - Other	739	737	1,093	3,231	848	2,100	2,480	1,904	3,180	1,158	798	1,401	19,668	19,668	
16	741 Rental of Building/Real Prop.	1	1	1	1	1	1	1	1	1	1	1	2	11	11	
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	750 Transportation Expenses	38	42	42	55	60	51	50	47	43	51	46	42	568	17	585
19	756 Insurance - Vehicle														-	
20	757 Insurance - General Liability	91	81	91	91	90	89	89	90	89	95	92	92	1,081	1,081	
21	758 Insurance - Workman's Comp.														-	
22	759 Insurance - Other	3	5	3	11	13	26	31	7	25	46	78	(13)	236	236	
23	760 Advertising Expense														-	
24	766 Reg. Comm. Exp. - Rate Case Amort.	607	182	182	182	182	182	182	182	182	182	182	182	2,606	1,783	4,388
25	767 Reg. Comm. Exp. - Other														-	
26	770 Bad Debt Expense	20	16	10	1	(2)	1	0	1	9	(260)	10	35	(158)	(158)	
27	775 Miscellaneous Expenses	101	143	2,275	194	140	207	(857)	209	372	172	151	149	3,255	3,255	
28																
29	TOTAL	\$ 3,207	\$ 3,124	\$ 6,940	\$ 5,393	\$ 3,418	\$ 3,924	\$ 3,813	\$ 3,734	\$ 5,028	\$ 2,726	\$ 2,631	\$ 3,462	\$ 47,400	\$ 3,089	\$ 50,489

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2012	(3) Current TY 12/31/15	(4) TY Adj.'s per B-5	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	7,331	7,815	570	8,385	1,054	14.38 %	Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY
2	603 Salaries & Wages - Officers, Etc.	761	417	16	432	(329)	(43.19) %	Under benchmark
3	604 Employee Pensions & Benefits	1,947	2,982	205	3,186	1,239	63.65 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	2,368	3,117	-	3,117	749	31.64 %	Increase in consumption of power at the WWTP primarily.
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	327	1,010	(611)	399	72	22.05 %	Nominal variance from year to year in chemical usage volume and unit prices
8	620 Materials & Supplies	1,566	1,390	-	1,390	(176)	(11.22) %	Under benchmark
9	631 Contractual Services - Engr.	253	1,920	-	1,920	1,667	658.87 %	Engineering services required to support the renewal of the WWTP operating permit in 2015.
10	632 Contractual Services - Acct.	-	354	-	354	354	100.00 %	De minimus amount
11	633 Contractual Services - Legal	-	(48)	-	(48)	-	-	%
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	-	-	-	-	-	-	%
14	636 Contractual Services - Other	11,384	19,523	-	19,523	8,139	71.49 %	Increase in contract operator activities in 2015 vs. 2012.
15	641 Rental of Building/Real Prop.	12	11	-	11	(1)	(5.27) %	De minimus amount
16	642 Rental of Equipment	-	-	-	-	-	-	%
17	650 Transportation Expenses	752	564	17	580	(172)	(22.81) %	Nominal variance from TY to TY, partly reflects reduced cost/gallon of gasoline.
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	1,073	-	1,073	1,073	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 33
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	
21	659 Insurance - Other	1,039	234	-	234	(805)	(77.44) %	Under benchmark
22	660 Advertising Expense	-	-	-	-	-	-	%
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,623	2,586	1,758	4,344	n/a	n/a	%
24	667 Reg. Comm. Exp. - Other	-	10	-	10	10	100.00 %	De minimus amount
25	670 Bad Debt Expense	341	(157)	-	(157)	(498)	(146.06) %	Under benchmark
26	675 Miscellaneous Expenses	2,286	2,240	-	2,240	(46)	(2.03) %	Under benchmark
27	TOTAL	36,990	45,039	1,955	46,994	12,331	40.61 %	
28								
29	LESS: 666 Reg. Comm Exp	(6,623)	(2,586)	(1,758)	(4,344)	n/a	n/a	Not subject to Index Benchmarking
30								
31		30,367	42,453	197	42,650	12,331	40.61 %	
32								
33	Total Customers (ERC's)	124.1			141.1	17	13.70 %	
34								
35	Consumer Price Index - U	229.594			237.017	7.423	3.23 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.1370		
38	Increase in CPI					1.0323		
39						1.1737		

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8) Explanation
		Prior TY 12/31/12	Current TY 12/31/15	TY Adj.'s per B-6	Adjusted TY	\$ Difference	% Difference	
1	701 Salaries & Wages - Employees	7,390	7,873	576	8,449	1,059	14.33 %	Annual average increase of 3% adjusted for impact of vacancies, if any, during either TY
2	703 Salaries & Wages - Officers, Etc.	767	420	16	436	(331)	(43.22) %	Under benchmark
3	704 Employee Pensions & Benefits	1,962	3,004	207	3,211	1,249	63.64 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	
5	711 Sludge Removal Expense	1,848	(0)	-	(0)	(1,848)	(100.01) %	Under benchmark
6	715 Purchased Power	3,789	3,980	-	3,980	191	5.05 %	Increase in power purchased for use at the WTP.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	
8	718 Chemicals	1,338	1,017	491	1,508	170	12.71 %	Increase in volume of chlorine used in 2015 vs. 2012.
9	720 Materials & Supplies	1,507	1,597	-	1,597	90	5.95 %	Nominal variance from year to year.
10	731 Contractual Services - Engr.	255	1,934	-	1,934	1,679	658.54 %	Engineering support for Lake Placid WWTP operating permit.
11	732 Contractual Services - Acct.	-	356	-	356	356	100.00 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	-	(48)	-	(48)	-	-	De minimus
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	-	-	-	-	-	
15	736 Contractual Services - Other	17,472	19,668	-	19,668	2,196	12.57 %	Increase in contract operator activities in 2015 vs. 2012.
16	741 Rental of Building/Real Prop.	12	11	-	11	(1)	(4.56) %	Under benchmark
17	742 Rental of Equipment	-	-	-	-	-	-	
18	750 Transportation Expenses	758	568	17	585	(173)	(22.85) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	1,081	-	1,081	1,081	100.00 %	General liability insurance expense was identified on line 22 in 2012TY.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	
22	759 Insurance - Other	1,048	236	-	236	(812)	(77.46) %	Under benchmark
23	760 Advertising Expense	-	-	-	-	-	-	
24	766 Reg. Comm. Exp. - Rate Case Amort.	6,675	2,606	1,783	4,388	n/a	n/a	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	
26	770 Bad Debt Expense	344	(158)	-	(158)	(502)	(146.00) %	Under benchmark
27	775 Miscellaneous Expenses	1,904	3,255	-	3,255	1,351	70.93 %	Increases in training expense, bank service charges, licensing fees, or other misc. expenses.
28								
29	TOTAL	\$ 47,069	\$ 47,400	\$ 3,089	\$ 50,489	\$ 5,755	14.25 %	
30								
31	Less: 766 Reg. Comm Exp	(6,675)	(2,606)	(1,783)	(4,388)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	40,394	44,794	1,306	46,101	5,755	14.25 %	
34								
35	Total Customers (ERC's)	125.1			143.1	18	14.39 %	
36								
37	Consumer Price Index - U	229.594			237.017	7.423	3.23 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.1439		
40	Increase in CPI					1.0323		
41						1.1808		

Contractual Services

Florida Public Service Commission

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

Schedule: B-9
 Page 1 of 1
 Preparer: Frank Seidman

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Engineering	Excel Engineering Consultants, Inc.	\$ 3,854	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 124	digging project notification services
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
4	Other Outside Services	Pugh Utilities Service	\$ 50,747	water & wastewater operation services
5	Other Outside Services	Clay R Shrum	\$ 13,200	Meter reading and on-call services
			\$ 68,015	

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

Schedule: B-10
 Page 1 of 1
 Preparer: Nicole Winans

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	4.86	1,750	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	1.62	583	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	4.05	810	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	5.06	759	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	0.24	31	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	2.43	365	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	1.62	397	Consolidated Rates
8	Guastella Associates	Gary White	200.00	1.21	242	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				36	Filing Fee
10	Water Service Corp.	Other staff			81	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				55	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				61	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				304	Notices - postage, printing, publication
15						
16	Estimate Through				\$ 5,474	
17						
18						
19	[x] PAA					
20	[] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27			(A)	(B)	(C)	
28			Water	Wastewater	Total	
29	Prior unamortized rate case expenses		4,044	4,101	8,144	
30	Unamort. Generic Dkt rate case expense		270	274	544	
31	Current rate case expense		2,718	2,756	5,474	
32	Annual Amortization		\$ 1,758	\$ 1,783	\$ 3,541	
33						
34	Method of allocation between systems:					
35	Customers (based on ERC Counts 12/31/10)		141.10	143.10	284.20	
36	Percentage of average customers		49.65%	50.35%	100.00%	

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

Florida Public Service Commission

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

Schedule: B-11
Page 1 of 1
Preparer: Frank Seidman

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Lake Placid does not have any deferred maintenance projects that are greater than 2% of test year revenue. This schedule is not				
2	applicable.				

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical 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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending January 31, 2015					
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$303	310,232	\$310,535	151	152	
2	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$48	49,402	\$49,450	24	24	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$4)	(4,151)	(\$4,155)	(2)	(2)	
7	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$346	352,997	\$353,343	172	174	
8	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$690	703,256	\$703,946	344	346	
9	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$87	88,951	\$89,038	43	44	
10	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$53	53,864	\$53,917	26	27	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$83	84,501	\$84,584	41	42	
13	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,702	\$1,704	1	1	
14	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	1,059	\$1,060	1	1	
15	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$182	185,778	\$185,960	91	91	
16	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$6	6,095	\$6,101	3	3	
17	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,016	\$1,017	0	1	
18	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$113	115,464	\$115,577	56	57	
19							<u>\$1,911</u>	<u>\$1,950,166</u>	<u>\$1,952,077</u>	<u>952</u>	<u>959</u>	
20												
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$150	\$36,125	\$36,275	75	75	
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$146	\$35,027	\$35,173	73	73	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$193	\$45,687	\$45,880	96	97	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	0.42%	99.58%	100.00%	ERC	\$1	\$241	\$242	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.43%	99.57%	100.00%	ERC	\$13	\$2,987	\$3,000	6	6	
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	\$18	\$4,098	\$4,115	9	9	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$76	\$18,146	\$18,222	38	38	
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	(\$23)	(\$5,472)	(\$5,495)	(11)	(11)	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$36	\$8,741	\$8,777	18	18	
40							<u>\$ 609</u>	<u>\$ 145,584</u>	<u>\$146,193</u>	<u>303</u>	<u>306</u>	
41												
42	Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-W5
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending February 28, 2015				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$305	313,564	\$313,870	152	153
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$47	48,516	\$48,563	24	24
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	\$2	2,297	\$2,300	1	1
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$333	340,577	\$340,910	166	167
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$501	511,793	\$512,294	249	251
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$58	59,661	\$59,719	29	29
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$54	54,974	\$55,028	27	27
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$81	82,641	\$82,722	40	41
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,702	\$1,704	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	257	\$257	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$161	164,106	\$164,266	80	81
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$11	11,141	\$11,152	5	5
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	(\$1)	(\$82)	(\$852)	(0)	(0)
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$132	135,175	\$135,308	66	66
20							<u>\$1,687</u>	<u>\$1,725,553</u>	<u>\$1,727,240</u>	<u>840</u>	<u>847</u>
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$86	\$20,599	\$20,685	43	43
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$105	\$24,897	\$25,001	52	53
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$201	\$47,310	\$47,511	100	101
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.42%	99.58%	100.00%	ERC	\$3	\$821	\$824	2	2
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.42%	99.58%	100.00%	ERC	\$1	\$139	\$140	0	0
34	635	Testing Expense	0.43%	99.57%	100.00%	ERC	(\$13)	(\$2,987)	(\$3,000)	(6)	(6)
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	(\$16)	(\$3,753)	(\$3,770)	(8)	(8)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.42%	99.58%	100.00%	ERC	\$83	\$19,871	\$19,954	41	42
38	667/767	Reg. Commission Exp. - Other	0.42%	99.58%	100.00%	ERC	(\$0)	(\$105)	(\$105)	(0)	(0)
39	675/775	Miscellaneous Expenses	0.42%	99.58%	100.00%	ERC	\$35	\$8,370	\$8,405	17	18
40							<u>\$ 484</u>	<u>\$ 115,167</u>	<u>\$115,651</u>	<u>241</u>	<u>243</u>
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending March 31, 2015				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$307	315,436	\$315,743	153	154
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$40	41,314	\$41,354	20	20
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%	100.00%	100.00%	ERC	\$0	(2)	(\$2)	-	-
7	427	Interest Expense	-282.98%	382.98%	100.00%	ERC	\$85	(115)	(\$30)	42	43
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$356	364,271	\$364,627	177	179
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$422	431,591	\$432,013	210	212
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$71	72,462	\$72,533	35	36
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$56	57,822	\$57,879	28	28
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$119	121,720	\$121,839	59	60
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,753	\$1,755	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	208	\$208	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$181	184,879	\$185,059	90	91
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$6	6,103	\$6,109	3	3
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$2	2,281	\$2,284	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$205	209,517	\$209,722	102	103
20							\$1,851	\$1,809,242	\$1,811,093	922	929
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$478	\$114,621	\$115,099	238	240
25	408	Taxes Other than Income	0.42%	99.58%	100.00%	ERC	\$94	\$22,532	\$22,626	47	47
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$218	\$51,688	\$51,907	109	110
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$164	\$165	0	0
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$416	\$418	1	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.42%	99.58%	100.00%	ERC	\$13	\$3,127	\$3,140	6	7
36	642/742	Rental of Equipment	0.42%	99.58%	100.00%	ERC	\$2	\$554	\$556	1	1
37	650/750	Transportation Expense	0.42%	99.58%	100.00%	ERC	\$84	\$20,157	\$20,241	42	42
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$329	\$331	1	1
39	675/775	Miscellaneous Expenses	0.42%	99.58%	100.00%	ERC	\$39	\$9,292	\$9,331	19	19
40							\$ 932	\$ 222,885	\$223,818	464	468
41											
42		<u>Water Service Corp. Allocated UI Expenses:</u>									
43											
44	427	Interest Expense	0.07%	99.93%	100.00%	Unallocated Rate Base	\$2,090	\$2,937,787	\$2,939,877	1,041	1,049
45							\$ 2,090	\$ 2,937,787	\$2,939,877	1,041	1,049
46											

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-W5
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending April 30, 2015		
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total	49.81% Water	50.19% Sewer	
												(1)
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$337	349,683	\$350,020	168	169	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$35	36,464	\$36,500	18	18	
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	0.10%	99.90%	100.00%	ERC	(\$1)	(790)	(\$791)	(0)	(0)	
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	\$1	1,372	\$1,374	1	1	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$384	396,181	\$396,564	191	193	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$377	388,806	\$389,182	188	189	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$72	74,351	\$74,423	36	36	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,865	\$53,917	26	26	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$109	112,663	\$112,772	54	55	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,753	\$1,755	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	320	\$320	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$182	187,844	\$188,025	91	91	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$22	23,009	\$23,032	11	11	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$2	2,004	\$2,006	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$158	163,580	\$163,738	79	80	
20							\$1,733	\$1,791,104	\$1,792,837	863	870	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$100	\$24,370	\$24,470	50	50	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$96	\$23,290	\$23,386	48	48	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	(\$18)	(\$4,482)	(\$4,500)	(9)	(9)	
28	427	Interest Expense	0.43%	99.57%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$200	\$47,958	\$48,158	100	100	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$304	\$305	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$484	\$486	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$10	\$2,457	\$2,467	5	5	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$109	\$26,439	\$26,547	54	55	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$118	\$28,587	\$28,706	59	59	
40							\$ 618	\$ 149,411	\$150,029	308	310	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-W5
Schedule Year Ended: December 31, 2015
Interim Final
Historical 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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			49.81% Water	50.19% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Historical Month Ending May 31, 2015				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$308	318,475	\$318,782	153	154
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	32,475	\$32,506	16	16
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	0.10%	99.90%	100.00%	ERC	(\$1)	(\$802)	(\$802)	(0)	(0)
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$0)	(124)	(\$124)	(0)	(0)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$346	356,397	\$356,743	172	174
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$425	437,846	\$438,272	212	213
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$63	65,349	\$65,412	32	32
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,864	\$53,917	26	26
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$105	108,601	\$108,706	53	53
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,815	\$1,817	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	736	\$736	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$179	184,780	\$184,959	89	90
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$26	26,999	\$27,026	13	13
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,395	\$1,396	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$108	110,955	\$111,063	54	54
20							<u>\$1,648</u>	<u>\$1,698,762</u>	<u>\$1,700,410</u>	<u>821</u>	<u>827</u>
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$101	\$24,491	\$24,591	50	50
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$84	\$20,415	\$20,499	42	42
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$216	\$51,579	\$51,795	107	108
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$2	\$528	\$530	1	1
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$445	\$447	1	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$229	\$230	0	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$119	\$28,855	\$28,974	59	60
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$4	\$968	\$972	2	2
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$32	\$7,752	\$7,784	16	16
40							<u>\$ 561</u>	<u>\$ 135,267</u>	<u>\$135,828</u>	<u>279</u>	<u>282</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending June 30, 2015	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total	49.81% Water	50.19% Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$286	299,119	\$299,405	143	144
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	33,282	\$33,314	16	16
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	0.10%	99.90%	100.00%	ERC	(\$1)	(1,429)	(\$1,430)	(1)	(1)
7	427	Interest Expense	-58.32%	158.32%	100.00%	ERC	\$83	(226)	(\$143)	42	42
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$553	366,499	\$366,852	176	177
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$591	614,557	\$615,148	295	297
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$77	79,632	\$79,709	38	38
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$52	53,865	\$53,917	26	26
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$103	107,153	\$107,256	51	52
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,815	\$1,817	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$1	922	\$923	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$178	185,206	\$185,384	89	89
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$51	53,064	\$53,115	25	26
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,269	\$1,270	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$137	141,875	\$142,011	68	69
20							\$1,946	\$1,936,602	\$1,938,548	969	976
21											
22											
23											
24	403	Depreciation Expenses	0.40%	99.60%	100.00%	ERC	\$99	\$24,424	\$24,524	49	50
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$92	\$22,531	\$22,623	46	46
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$260	\$62,676	\$62,936	129	130
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$7	\$1,748	\$1,755	4	4
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$299	\$300	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$100	\$24,431	\$24,531	50	50
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$4	\$1,004	\$1,008	2	2
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$26	\$6,285	\$6,311	13	13
40							\$ 589	\$ 143,404	\$143,993	294	296
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.06%	99.94%	100.00%	Unallocated Rate Base	\$1,938	\$2,984,116	\$2,986,054	966	973
45							\$ 1,938	\$ 2,984,116	\$2,986,054	966	973
46											

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending July 31, 2015	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total	49.81% Water	50.19% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$313	326,078	\$326,391	156	157
2	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$32	33,521	\$33,553	16	16
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$2)	(1,792)	(\$1,793)	(1)	(1)
6	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$0)	(307)	(\$308)	(0)	(0)
7	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$374	388,205	\$388,579	186	188
8	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$436	452,732	\$453,169	217	219
9	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$61	63,776	\$63,837	31	31
10	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$62	63,855	\$63,917	31	31
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$97	100,958	\$101,056	48	49
13	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1
14	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	303	\$303	0	0
15	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$178	184,782	\$184,960	89	89
16	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$62	63,844	\$63,905	31	31
17	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,110	\$1,111	1	1
18	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$129	133,680	\$133,809	64	65
19							\$1,746	\$1,812,617	\$1,814,362	870	876
20											
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$107	\$26,155	\$26,261	53	54
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$68	\$16,545	\$16,613	34	34
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.48%	99.52%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$279	\$67,142	\$67,421	139	140
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$13	\$3,090	\$3,103	6	6
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$3	\$779	\$782	2	2
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$34	\$8,197	\$8,230	17	17
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$100	\$24,379	\$24,479	50	50
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$339	\$340	1	1
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$57	\$13,868	\$13,925	28	29
40							\$ 661	\$ 160,497	\$161,158	329	332
41											
<u>Water Service Corp. Allocated UI Expenses:</u>											
42	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
43							\$ -	\$ -	\$0	-	-
44											
45											
46											

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			49.65% Water	50.35% Sewer
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated				
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$322	334,780	\$335,102	160	162
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$31	31,604	\$31,634	15	15
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	0.10%	99.90%	100.00%	ERC	(\$2)	(2,030)	(\$2,032)	(1)	(1)
7	427	Interest Expense	0.09%	99.91%	100.00%	ERC	(\$0)	(168)	(\$168)	(0)	(0)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$334	345,438	\$345,772	166	168
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$511	527,707	\$528,217	254	257
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$83	85,434	\$85,516	41	42
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$62	63,855	\$63,917	31	31
12	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	(\$25)	(25,341)	(\$25,365)	(12)	(12)
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$113	116,697	\$116,810	56	57
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	315	\$315	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$179	184,883	\$185,061	89	90
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$14	14,527	\$14,541	7	7
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,196	\$1,197	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$121	125,178	\$125,300	60	61
20							<u>\$1,746</u>	<u>\$1,805,946</u>	<u>\$1,807,692</u>	<u>867</u>	<u>879</u>
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$101	\$24,694	\$24,795	50	51
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$86	\$20,920	\$21,007	43	43
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.39%	99.61%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$277	\$66,501	\$66,778	138	140
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$1	\$323	\$325	1	1
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$605	\$607	1	1
32	631/731	Contractual Services - Engineering	0.41%	99.59%	100.00%	ERC	\$12	\$2,904	\$2,916	6	6
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$1	\$204	\$205	0	0
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$94	\$22,831	\$22,925	47	47
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$1	\$324	\$324	1	1
39	675/775	Miscellaneous Expenses	0.40%	99.60%	100.00%	ERC	\$12	\$2,981	\$2,993	6	6
40							<u>\$ 589</u>	<u>\$ 142,292</u>	<u>\$142,881</u>	<u>292</u>	<u>296</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: John Hoy

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

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015					
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			49.65% Water	50.35% Sewer	
							Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$316	331,667	\$331,984	157	159	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$30	31,083	\$31,113	15	15	
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	0.10%	99.90%	100.00%	ERC	(\$2)	(2,549)	(\$2,552)	(1)	(1)	
7	427	Interest Expense	-51.03%	151.03%	100.00%	ERC	\$77	(228)	(\$151)	38	39	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$360	376,017	\$376,378	179	181	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$345	359,978	\$360,323	171	174	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$65	67,774	\$67,839	32	33	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$61	63,855	\$63,917	30	31	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$109	113,435	\$113,544	54	55	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	272	\$272	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$177	184,783	\$184,960	88	89	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$50	52,283	\$52,333	25	25	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	922	\$923	0	0	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$118	122,623	\$122,741	58	59	
20							<u>\$1,709</u>	<u>\$1,703,787</u>	<u>\$1,705,496</u>	<u>849</u>	<u>860</u>	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$109	\$26,533	\$26,642	54	55	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$87	\$21,195	\$21,282	43	44	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$264	\$63,310	\$63,574	131	133	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$2	\$548	\$550	1	1	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$1	\$192	\$192	0	0	
32	631/731	Contractual Services - Engineering	0.41%	99.59%	100.00%	ERC	(\$12)	(\$2,904)	(\$2,916)	(6)	(6)	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.43%	99.57%	100.00%	ERC	\$0	\$37	\$37	0	0	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$85	\$20,676	\$20,761	42	43	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$39	\$9,540	\$9,579	19	20	
40							<u>\$ 575</u>	<u>\$ 139,130</u>	<u>\$139,705</u>	<u>286</u>	<u>290</u>	
41												
42		Water Service Corp. Allocated UI Expenses										
43												
44	427	Interest Expense	0.07%	99.93%	100.00%	Unallocated Rate Base	\$2,131	\$3,002,596	\$3,004,727	1,058	1,073	
45							<u>\$ 2,131</u>	<u>\$ 3,002,596</u>	<u>\$3,004,727</u>	<u>1,058</u>	<u>1,073</u>	
46												

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015				
			Other Companies/ Systems		Total		Amounts Allocated			49.65% Water	50.35% Sewer
			Lake Placid Utilities, Inc.				Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$316	331,870	\$332,186	157	159
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$29	30,694	\$30,723	15	15
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	0.10%	99.90%	100.00%	ERC	(\$3)	(2,875)	(\$2,878)	(1)	(1)
7	427	Interest Expense	0.09%	99.91%	100.00%	ERC	(\$0)	(238)	(\$238)	(0)	(0)
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$355	371,298	\$371,654	176	179
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$496	518,583	\$519,079	246	250
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$69	71,695	\$71,764	34	35
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$61	63,856	\$63,917	30	31
12	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	\$2	2,198	\$2,200	1	1
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$138	144,375	\$144,513	69	70
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	377	\$378	0	0
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$189	197,338	\$197,527	94	95
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$92	95,667	\$95,758	45	46
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,387	\$1,388	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$144	149,989	\$150,132	71	72
20							\$1,891	\$1,978,085	\$1,979,977	939	952
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$114	\$27,921	\$28,035	57	57
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$88	\$21,491	\$21,579	44	44
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.41%	99.59%	100.00%	ERC	\$1	\$254	\$255	1	1
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$259	\$62,413	\$62,673	129	131
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$3	\$728	\$731	1	1
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$2	\$573	\$575	1	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$102	\$24,784	\$24,885	50	51
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$16	\$3,858	\$3,873	8	8
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$39	\$9,525	\$9,564	19	20
40							\$ 625	\$ 151,546	\$152,170	310	315
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical 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.

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015					
			Allocation Percentages				Amounts Allocated			49.65% Water	50.35% Sewer	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$316	332,041	\$332,357	157	159	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$29	30,234	\$30,263	14	15	
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	0.10%	99.90%	100.00%	ERC	(\$3)	(2,923)	(\$2,925)	(1)	(1)	
7	427	Interest Expense	0.10%	99.90%	100.00%	ERC	(\$0)	(478)	(\$479)	(0)	(0)	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$439	459,207	\$459,646	218	221	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$513	536,578	\$537,091	255	258	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$61	63,688	\$63,749	30	31	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$72	75,808	\$75,880	36	36	
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$116	121,020	\$121,135	57	58	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$2	1,872	\$1,874	1	1	
15	650/750	Transportation Expenses	0.09%	99.91%	100.00%	ERC	\$1	563	\$563	0	0	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$184	192,813	\$192,997	91	93	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$156	163,584	\$163,741	78	79	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,289	\$1,290	1	1	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$136	141,729	\$141,865	67	68	
20							<u>\$2,022</u>	<u>\$2,117,024</u>	<u>\$2,119,046</u>	<u>1,004</u>	<u>1,018</u>	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$105	\$25,827	\$25,932	52	53	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$83	\$20,203	\$20,286	41	42	
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	0.40%	99.60%	100.00%	ERC	\$0	\$5	\$5	0	0	
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$265	\$63,953	\$64,218	132	134	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	(\$1)	(\$144)	(\$145)	(0)	(0)	
31	620/720	Materials and Supplies	0.40%	99.60%	100.00%	ERC	\$3	\$680	\$683	1	1	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	0.40%	99.60%	100.00%	ERC	\$0	\$95	\$95	0	0	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$90	\$22,018	\$22,108	45	45	
38	667/767	Reg. Commission Exp. - Other	0.41%	99.59%	100.00%	ERC	\$0	\$108	\$108	0	0	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$50	\$12,141	\$12,191	25	25	
40							<u>\$ 597</u>	<u>\$ 144,884</u>	<u>\$145,481</u>	<u>296</u>	<u>300</u>	
41												
42		Water Service Corp. Allocated UI Expenses										
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
46												

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim [] Final [x]
Historical [x] Projected []

Preparer: John Hoy

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

Lake Placid Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending December 31, 2015	
			Lake Placid Utilities, Inc.	Other Companies/ Systems	Total		Lake Placid Utilities, Inc.	Other Companies/ Systems	Total	49.65% Water	50.35% Sewer
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.09%	99.91%	100.00%	ERC	\$302	318,719	\$319,022	150	152
3	408	Taxes Other than Income	0.05%	99.95%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Dispositi	0.10%	99.90%	100.00%	ERC	\$0	100	\$100	0	0
5	410	Miscellaneous Non-Utility E	0.10%	99.90%	100.00%	ERC	\$19	20,420	\$20,439	10	10
6	420	Interest During Constructio	0.09%	99.91%	100.00%	ERC	(\$3)	(3,304)	(\$3,307)	(2)	(2)
7	427	Interest Expense	-439.36%	539.36%	100.00%	ERC	\$93	(114)	(\$21)	46	47
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$305	320,132	\$320,437	152	154
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$660	692,118	\$692,778	328	332
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$75	78,271	\$78,345	37	38
11	632/732	Contractual Services - Acco	0.10%	99.90%	100.00%	ERC	\$73	76,068	\$76,140	36	37
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Othe	0.10%	99.90%	100.00%	ERC	\$112	117,936	\$118,049	56	57
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$4	3,744	\$3,748	2	2
15	650/750	Transportation Expenses	0.09%	99.91%	100.00%	ERC	\$0	297	\$297	0	0
16	657	Insurance - General Liabilit	0.10%	99.90%	100.00%	ERC	\$184	193,004	\$193,188	91	93
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	(\$25)	(26,585)	(\$26,610)	(13)	(13)
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	1,133	\$1,134	1	1
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$129	135,118	\$135,247	64	65
20							<u>\$1,929</u>	<u>\$1,927,015</u>	<u>\$1,928,944</u>	<u>958</u>	<u>971</u>
21											
22											
23											
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$119	\$29,203	\$29,322	59	60
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$90	\$22,099	\$22,189	45	46
26	410	Miscellaneous Non-Utility E	0.41%	99.59%	100.00%	ERC	\$14	\$3,278	\$3,291	7	7
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	0.41%	99.59%	100.00%	ERC	\$0	\$17	\$17	0	0
29	601/701/603/703	Salaries	0.41%	99.59%	100.00%	ERC	\$316	\$76,362	\$76,679	157	159
30	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	(\$0)	(\$81)	(\$82)	(0)	(0)
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$2	\$583	\$586	1	1
32	631/731	Contractual Services - Engir	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.41%	99.59%	100.00%	ERC	\$8	\$1,863	\$1,871	4	4
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Othe	0.41%	99.59%	100.00%	ERC	\$34	\$8,427	\$8,461	17	17
36	642/742	Rental of Equipment	0.41%	99.59%	100.00%	ERC	\$1	\$278	\$279	1	1
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$84	\$20,573	\$20,657	42	42
38	667/767	Reg. Commission Exp. - Oth	0.41%	99.59%	100.00%	ERC	\$14	\$3,382	\$3,395	7	7
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$82	\$20,003	\$20,085	41	41
40							<u>\$ 764</u>	<u>\$ 185,986</u>	<u>\$186,751</u>	<u>380</u>	<u>385</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.06%	99.94%	100.00%	Unallocated Rate Base	\$1,820	\$3,177,399	\$3,179,219	904	916
45							<u>\$ 1,820</u>	<u>\$3,177,399</u>	<u>\$3,179,219</u>	<u>904</u>	<u>916</u>
46											

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

Allocation of Expenses

Company: Lake Placid Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Lake Placid Utilities, Inc.
Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015					
			Other Companies/ Systems		Total		Amounts Allocated			49.65% Water	50.35% Sewer	
			Lake Placid Utilities, Inc.				Lake Placid Utilities, Inc.	Other Companies/ Systems	Total			
1		<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$3,731	3,881,664	\$3,885,396	1,857	1,874	
3	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$386	398,545	\$398,931	192	194	
4	409	Gains/Losses from Disposition of Utility	0.10%	99.90%	100.00%	ERC	\$0	100	\$100	0	0	
5	410	Miscellaneous Non-Utility Expenses	0.10%	99.90%	100.00%	ERC	\$19	20,420	\$20,439	10	10	
6	420	Interest During Construction	0.10%	99.90%	100.00%	ERC	(\$18)	(18,496)	(\$18,513)	(9)	(9)	
7	427	Interest Expense	-15.70%	115.70%	100.00%	ERC	\$337	(2,480)	(\$2,144)	167	169	
8	601/701/603/703	Salaries	0.10%	99.90%	100.00%	ERC	\$4,286	4,437,219	\$4,441,505	2,133	2,153	
9	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$5,966	6,175,544	\$6,181,510	2,969	2,997	
10	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$842	871,044	\$871,885	419	423	
11	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$710	735,550	\$736,260	353	357	
12	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	(\$22)	(23,143)	(\$23,165)	(11)	(11)	
13	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$1,285	1,331,702	\$1,332,987	640	646	
14	641	Rent Expense	0.10%	99.90%	100.00%	ERC	\$23	23,647	\$23,670	11	11	
15	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$5	5,627	\$5,633	3	3	
16	657	Insurance - General Liability	0.10%	99.90%	100.00%	ERC	\$2,154	2,230,194	\$2,232,348	1,072	1,082	
17	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$471	489,731	\$490,202	234	236	
18	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$14	14,150	\$14,164	7	7	
19	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$1,628	1,684,884	\$1,686,512	810	818	
20							\$21,817	\$22,255,903	\$22,277,720	10,859	10,958	
21												
22												
23												
24	403	Depreciation Expenses	0.41%	99.59%	100.00%	ERC	\$1,667	\$404,962	\$406,630	830	837	
25	408	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	\$1,121	\$271,143	\$272,264	558	563	
26	410	Miscellaneous Non-Utility Expenses	0.41%	99.59%	100.00%	ERC	\$14	\$3,278	\$3,291	7	7	
27	414	Taxes Other than Income	0.41%	99.59%	100.00%	ERC	(\$18)	(\$4,482)	(\$4,500)	(9)	(9)	
28	427	Interest Expense	0.41%	99.59%	100.00%	ERC	\$1	\$320	\$321	1	1	
29	601/701/603/703	Salaries	0.42%	99.58%	100.00%	ERC	\$2,949	\$706,580	\$709,529	1,468	1,481	
30	604/704	Employee Benefits	0.41%	99.59%	100.00%	ERC	\$19	\$4,731	\$4,751	10	10	
31	620/720	Materials and Supplies	0.41%	99.59%	100.00%	ERC	\$32	\$7,720	\$7,752	16	16	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
33	633/733	Contractual Services - Legal	0.41%	99.59%	100.00%	ERC	\$8	\$2,003	\$2,011	4	4	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(0)	(0)	
35	636/736	Contractual Services - Other	0.41%	99.59%	100.00%	ERC	\$98	\$23,989	\$24,087	49	49	
36	642/742	Rental of Equipment	0.41%	99.59%	100.00%	ERC	\$3	\$832	\$835	2	2	
37	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$1,126	\$273,159	\$274,285	560	565	
38	667/767	Reg. Commission Exp. - Other	0.40%	99.60%	100.00%	ERC	\$19	\$4,733	\$4,752	9	10	
39	675/775	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	\$565	\$137,085	\$137,650	281	284	
40							\$ 7,605	\$ 1,836,053	\$1,843,658	3,785	3,820	
41												
42		<u>Water Service Corp. Allocated UI Expenses</u>										
43												
44	427	Interest Expense	0.07%	99.93%	100.00%	Unallocated Rate Base	\$7,980	\$12,101,898	\$12,109,878	3,972	4,008	
45							\$ 7,980	\$ 12,101,898	\$12,109,878	3,972	4,008	
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Net Depreciation Expense - Water
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-13
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	309		309		
3	302.1 Franchises	31		31		
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	881		881		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	785		785		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	(11)		(11)		
14	311.2 Pumping Equipment	-		-		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	525		525		
19	311.3 Pumping Equipment	4,011		4,011		
20	320.3 Water Treatment Equipment	1,482		1,482		
21	339.3 Other Plant & Misc. Equipment	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements	168		168		
25	311.4 Pumping Equipment	-		-		
26	330.4 Distr. Reservoirs & Standpipes	782		782		
27	331.4 Transm. & Distribution Mains	4,204		4,204		
28	333.4 Services	782		782		
29	334.4 Meters & Meter Installations	1,353		1,353		
30	335.4 Hydrants	41		41		
31	336.4 Backflow Prevention Device	-		-		
32	339.4 Other Plant & Misc. Equipment	-		-		
33						
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	116		116		
36	340.5 Office Furniture & Equipment	3,730	(1,873)	1,857		
37	341.5 Transportation Equipment	1,456	(646)	810		
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	161		161		
40	344.5 Laboratory Equipment	18		18		
41	345.5 Power Operated Equipment	278		278		
42	346.5 Communication Equipment	28		28		
43	347.5 Miscellaneous Equipment	-		-		
44	348.5 Other Tangible Plant	-		-		
45						
46	TOTAL	\$ 21,131	\$ (2,519)	\$ 18,611		N/A
47	LESS: AMORTIZATION OF CIAC	(6,433)		(6,433)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 14,697	\$ (2,519)	\$ 12,178		N/A

Net Depreciation Expense - Wastewater
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Historic [X] Projected []
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission
 Schedule: B-14
 Page 1 of 1
 Preparer: Frank Seidman
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	165		165		
3	352.1 Franchises	31		31		
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	-		-		
9	360.2 Collection Sewers - Force	1,416		1,416		
10	361.2 Collection Sewers - Gravity	3,616		3,616		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	540		540		
13	364.2 Flow Measuring Devices	546		546		
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	8,625		8,625		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	287		287		
21	389.3 Other Plant & Misc. Equipment	237		237		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	7,455		7,455		
25	355.4 Power Generation Equipment	-		-		
26	380.4 Treatment & Disposal Equipment	3,105		3,105		
27	381.4 Plant Sewers	6		6		
28	382.4 Outfall Sewer Lines	49		49		
29	389.4 Other Plant & Misc. Equipment	-		-		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	354.3 Structures & Improvements	-		-		
32	366.6 Reuse Services	-		-		
33		-		-		
34	374.5 Reuse Dist Reservoirs	-		-		
35	375.6 Reuse Trans. And Dist. System	-		-		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	389.5 Other Plant & Misc Equipment	-		-		
39	GENERAL PLANT					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	(2,246)		(2,246)		
42	390.7 Office Furniture & Equipment		2,066	2,066		
43	391.7 Transportation Equipment		542	542		
44	392.7 Stores Equipment			-		
45	393.7 Tools, Shop & Garage Equipment	0		0		
46	394.7 Laboratory Equipment	-		-		
47	395.7 Power Operated Equipment	-		-		
48	396.7 Communication Equipment	-		-		
49	397.7 Miscellaneous Equipment	39		39		
50	398.7 Other Tangible Plant	876		876		
51	TOTAL	24,745	2,608	27,353		N/A
52	LESS: AMORTIZATION OF CIAC	(9,960)		(9,960)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 14,786	\$ 2,608	\$ 17,393		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: Frank Seidman

Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	WATER					
2	Test Year	\$ 4,443	\$ 709	\$ 2,964	\$ 79	8,196
3						
4	Test Year Per Books	\$ 4,443	\$ 709	\$ 2,964	\$ 79	\$ 8,196
5						
6	Adjustments to Test Year (Explain):					
7	Adjust Current Year to Annual Report Alloc.	(75)	(12)	(50)	(1)	(138)
8	Adjust for TY Revenues	(1,241)	-	-	-	(1,241)
9	Allocate ad valorem tax based on Net Plant					-
10	Increase in ad valorem tax per B-3			(1)		(1)
11	Payroll Tax for allocations/annualization/increase		24			24
12	Increase in RAFs associated with annualized water revenues per B-3	2				2
13	Total Test Year Adjustments (incl AR alloc)	(1,314)	12	(51)	(1)	(1,354)
14						
15	Adjusted Test Year	3,129	721	2,913	78	6,842
16	Increase associated with Proforma Salaries		28			28
17	Increase in ad valorem tax per B-3			(1)		(1)
18	RAF's Assoc. with Revenue Increase	619	-	-	-	619
19	Total Adjustments for requested increases	\$ 619	\$ 28	\$ (1)	\$ -	\$ 646
20						
21	Total Balance	\$ 3,748	\$ 750	\$ 2,912	\$ 78	\$ 7,488
22						
23	WASTEWATER					
24	Test Year	\$ 4,202	\$ 715	\$ 2,987	\$ 80	7,984
25						
26	Test Year Per Books	\$ 4,203	\$ 715	\$ 2,987	\$ 80	\$ 7,984
27						
28	Adjustments to Test Year (Explain):					
29	Adjust Current Year to Annual Report Alloc.	70	12	50	1	133
30	Adjust for TY Revenues	(821)				(821)
31	Allocate ad valorem tax based on Net Plant					-
32	Payroll Tax for allocations/annualization/increase		24	1		24
33	Increase in RAFs associated with annualized sewer revenues per B-3	(25)				(25)
34	Total Test Year Adjustments (incl AR alloc)	(776)	36	51	1	(688)
35						
36	Adjusted Test Year	3,427	751	3,038	81	7,296
37	Increase associated with Proforma Salaries		29			29
38	Increase in ad valorem tax per B-3			1		1
39	RAF's Assoc. with Revenue Increase	852	-	-	-	852
40	Total Adjustments for requested increases	852	29	1	-	881
41						
42	Total Balance	\$ 4,279	\$ 779	\$ 3,038	\$ 81	\$ 8,177

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (16,687)	\$ 27,627	\$ 10,940	\$ 4,371	\$ 4,134
2							
3	Deferred Income Tax Expense	C-5	6,617	(6,617)	-	-	-
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		\$ (10,070)	\$ 21,010	\$ 10,940	\$ 4,371	\$ 4,134

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-2
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ 4,044	\$ (716)	\$ 3,329	\$ 8,755	\$ 12,084
2	Add: Income Tax Expense Per Books (Sch. B-1)	(595)	595	-	4,371	4,371
3						
4	Subtotal	3,449	(121)	3,329	13,126	16,455
5	Less: Interest Charges (Sch. C-3)	65,970	(61,131)	4,839		4,839
6						
7	Taxable Income Per Books	(62,521)	61,010	(1,510)	13,126	11,616
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	1	(1)	-		-
11	Timing Differences (From Sch. C-5)	(4,563)	4,563	-		-
12	Other Adjustments		-	-		-
13						
14	Total Schedule M Adjustments	(4,562)	4,562	-	-	-
15						
16	Taxable Income Before State Taxes	(67,083)	65,573	(1,510)	13,126	11,616
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	(67,083)	65,573	(1,510)	13,126	11,616
20	State Income Tax (5.5% of Line 19)	(3,690)	3,607	(83)	722	639
21	Limited by NOL	3,690				
22	Credits					
23						
24	Current State Income Taxes	-	3,607	(83)	722	639
25						
26	Federal Taxable Income (Line 16 - Line 24)	(67,083)	61,966	(1,427)	12,404	10,977
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(22,808)	21,068	(485)	4,217	3,732
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(22,808)	21,068	(485)	4,217	3,732
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	3,607	(83)	722	639
36	Current Federal Income Taxes (Line 32)	(22,808)	21,068	(485)	4,217	3,732
37						
38	Total Current Income Tax Expense (To C-1)	\$ (22,808)	\$ 24,675	\$ (568)	\$ 4,939	\$ 4,371
39						
40						

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

State and Federal Income Tax Calculation - Current Sewer
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-2
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 2,941	\$ (5,457)	\$ (2,517)	\$ 13,941	\$ 11,424
2	2,037	(2,037)	-	4,134	4,135
3					
4	4,978	(7,495)	(2,517)	18,075	15,559
5	-	4,571	4,571		4,571
6					
7	4,978	(12,065)	(7,088)	18,075	10,988
8					
9	Schedule M Adjustments:				
10	3	(3)	-		-
11	13,021	(13,021)	-		
12		-	-		-
13					
14	13,024	(13,024)	-	-	-
15					
16	18,002	(25,090)	(7,088)	18,075	10,988
17					
18					
19	18,002	(25,090)	(7,088)	18,075	10,988
20	990	(1,380)	(390)	994	604
21	(990)	990	-		
22					
23					
24	-	(390)	(390)	994	604
25					
26	18,002	(24,700)	(6,698)	17,081	10,384
27	0.34	0.34	0.34	0.34	0.34
28	6,121	(8,398)	(2,277)	5,807	3,530
29					
30	-	-	-	-	-
31					
32	6,121	(8,398)	(2,277)	5,807	3,530
33					
34	Summary:				
35	-	(390)	(390)	994	604
36	6,121	(8,398)	(2,277)	5,807	3,530
37					
38	\$ 6,121	\$ (8,788)	\$ (2,667)	\$ 6,801	\$ 4,134
39					
40					

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Supporting Schedules: D-1, C-8

Interim [] Final [X]

Recap Schedules: C-2

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	39	3	42	23	18
7						
8	Other Interest Expense - Intercompany	8,318	1,051	9,369	4,816	4,553
9						
10	AFUDC	(18)	18	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 8,340	\$ 1,071	\$ 9,411	\$ 4,839	\$ 4,571

16
 17 Calculation of ITC Interest Synchronization Adjustment
 18 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
19					
20					
21	<u>Balances From Schedule D-1</u>				
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28					
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	AFUDC	(18)	-	(18)	(7)	(11)
2	Meals & Entertainment (50%)	23	(7)	16	8	8
3		5	(7)	(2)	1	(3)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Placid

Page 1 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 16,682	\$ -	\$ 16,682		\$ 16,682
3	Book Depreciation and Amortization	14,697	(2,519)	12,178		12,178
4						
5	Difference	1,984	2,519	4,504	-	4,504
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	149	-	149		149
10	Deferred Rate Case Exp	2,736	-	2,736	(1,758)	978
11	Deferred Rate Case Additions		-	-	2,718	2,718
12	Organization Exp - Amort	213		213		213
13	Other - Bad Debt	47		47		47
14	Gain on sale / PAA	(103)		(103)		(103)
15	Other ¹	(463)		(463)		(463)
16						
17	Total Timing Differences (To C-2)	4,563	2,519	7,083	960	8,043
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 16 x Line 18)	251	139	390	53	443
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	251	139	390	53	443
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	4,312	2,380	6,693	907	7,600
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	1,466	809	2,276	308	2,584
29	Add: State Deferred Taxes (Line 21)	251	139	390	53	443
30						
31	Total Deferred Tax Expense (To C-1)	\$ 1,717	\$ 948	\$ 2,666	\$ 361	\$ 3,027

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Lake Placid

Page 2 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 25,330	\$ -	\$ 25,330		\$ 25,330
3	Book Depreciation and Amortization	14,786	2,608	17,393		17,393
4						
5	Difference	10,545	(2,608)	7,937	-	7,937
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	226	-	226		226
10	Deferred Rate Case Exp	2,456	-	2,456	(1,783)	674
11	Deferred Rate Case Additions	-	-	-	2,756	2,756
12	Organization Exp - Amort	324		324		324
13	Other - Bad Debt	43		43		43
14	Gain on sale / PAA	(156)		(156)		
14	Other ¹	(416)		(416)		(416)
15						
16	Total Timing Differences (To C-2)	13,021	(2,608)	10,414	973	11,543
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16x Line 18)	716	(143)	573	54	635
20	(Limited by NOL)					
21	Total State Tax Deferred	716	(143)	573	54	635
22						
23	Timing Differences For Federal Deferred Taxes					
24	(Line 16 - 21)	12,305	(2,465)	9,841	919	10,908
25	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Deferred Taxes (Line 24 x Line 25)	4,184	(838)	3,346	313	3,709
28	Add: State Deferred Taxes (Line 21)	716	(143)	573	54	635
29						
30	Total Deferred Tax Expense (To C-1)	\$ 4,900	\$ (981)	\$ 3,919	\$ 367	\$ 4,344

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2005	495	2,894	3,389	179	1,045	1,224	858	(20,101)	(19,243)
2	2006	495	2,894	3,389	253	1,479	1,732	(2,376)	(39,322)	(41,698)
3	2007	495	2,894	3,389	3,693	21,576	25,269	621	(22,195)	(21,574)
4	2008	495	2,894	3,389	3,693	21,576	25,269	2,166	(13,144)	(10,978)
5	2009	495	2,894	3,389	3,693	21,576	25,269	1,871	(13,793)	(11,923)
6	2010	495	2,894	3,389	3,693	21,576	25,269	636	(19,912)	(19,276)
7	2011	495	2,894	3,389	3,693	21,576	25,269	7,322	16,492	23,814
8	2012	495	2,894	3,389	3,693	21,576	25,269	7,084	15,091	22,175
9	2013	495	2,894	3,389	3,693	21,576	25,269	8,357	26,573	34,930
10	2014	495	2,894	3,389	3,693	21,576	25,269	8,357	7,171	15,529
11	2015	495	2,894	3,389	3,693	21,576	25,269	8,281	5,823	14,104
12										
13										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
15	2005	(8)	(48)	(56)	(1)	1	-	-	(4,301)	(4,301)
16	2006	(3,387)	(19,789)	(23,176)	(161)	(934)	(1,095)	-	(4,301)	(4,301)
17	2007	(4,181)	(24,426)	(28,607)	(101)	(583)	(684)	-	(4,301)	(4,301)
18	2008	(2,716)	(15,873)	(18,589)	(43)	(244)	(287)	(28)	(4,461)	(4,489)
19	2009	(2,502)	(14,625)	(17,127)	(1)	2	1	(216)	(4,461)	(4,677)
20	2010	(3,102)	(18,133)	(21,235)	(1)	2	1	(404)	(4,461)	(4,865)
21	2011	(2,426)	(14,183)	(16,610)	(1)	2	1	(338)	(4,073)	(4,411)
22	2012	(1,877)	(10,974)	(12,852)	(188)	(1,088)	(1,276)	4,897	26,515	31,412
23	2013	(1,141)	(6,674)	(7,816)	(105)	(603)	(708)	4,525	23,974	28,499
24	2014	(1,141)	(6,674)	(7,816)	(105)	(603)	(708)	4,525	23,974	28,499
25	2015	(832)	(4,965)	(5,798)	(83)	(479)	(562)	4,557	24,151	28,708
26										
27										
28										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
30	2005	-	-	-	193	(19,692)	(19,499)	-	-	-
31	2006	-	-	-	424	(18,671)	(18,247)	-	-	-
32		-	-	-	715	(17,355)	(16,640)	-	-	-
33	2008	-	-	-	765	(17,036)	(16,271)	-	-	-
34	2009	81	472	553	321	(19,651)	(19,331)	-	-	-
35	2010	7	37	44	(52)	(21,827)	(21,879)	-	-	-
36	2011	26	147	173	5,873	10,129	16,002	-	-	-
37	2012	9	47	56	55	(23,879)	(23,824)	-	-	-
38	2013	26	144	170	110	(18,963)	(18,854)	-	-	-
39	2014	26	144	170	110	(38,365)	(38,255)	-	-	-
40	2015	31	174	205	(302)	(42,982)	(43,283)	(3)	(22)	(24)
41										
42										
43										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
45	2005	-	-	-						
46	2006	-	-	-						
47	2007	-	-	-						
48	2008	-	-	-						
49	2009	-	-	-						
50	2010	-	-	-						
51	2011	-	-	-						
52	2012	-	-	-						
53	2013	755	4,225	4,980						
54	2014	755	4,225	4,980						
55	2015	724	5,476	6,200						

Accumulated Deferred Income Taxes - State
 Company: Lake Placid Utilities, Inc.
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6
 Page 2 of 3
 Preparer: Frank Seidman

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. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987						Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					495					179
2	2006	495	-	-	-	495	179	74	-	-	253
3	2007	495	-	-	-	495	253	3,440	-	-	3,693
4	2008	495	-	-	-	495	3,693	-	-	-	3,693
5	2009	495	-	-	-	495	3,693	-	-	-	3,693
6	2010	495	-	-	-	495	3,693	-	-	-	3,693
7	2011	495	-	-	-	495	3,693	-	-	-	3,693
8	2012	495	-	-	-	495	3,693	-	-	-	3,693
9	2013	495	-	-	-	495	3,693	-	-	-	3,693
10	2014	495	-	-	-	495	3,693	-	-	-	3,693
11	2015	495	-	-	-	495	3,693	-	-	-	3,693
12											
13											
Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
17	2005				(8)					(1)	
18	2006	(8)	(3,379)	-	(3,387)	(1)	(160)	-	-	(161)	
19	2007	(3,387)	(794)	-	(4,181)	(161)	60	-	-	(101)	
20	2008	(4,181)	1,465	-	(2,716)	(101)	58	-	-	(43)	
21	2009	(2,716)	214	-	(2,502)	(43)	42	-	-	(1)	
22	2010	(2,502)	(600)	-	(3,102)	(1)	-	-	-	(1)	
23	2011	(3,102)	676	-	(2,426)	(1)	0	-	-	(1)	
24	2012	(2,426)	549	-	(1,877)	(1)	(187)	-	-	(188)	
25	2013	(1,877)	736	-	(1,141)	(188)	83	-	-	(105)	
26	2014	(1,141)	-	-	(1,141)	(105)	-	-	-	(105)	
27	2015	(1,141)	309	-	(832)	(105)	22	-	-	(83)	
28											
29											
Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense					
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
33	2005										
34	2006										
35	2007										
36	2008		(28)		(28)						
37	2009	(28)	(188)		(216)		81			81	
38	2010	(216)	(188)		(404)	81	(74)			7	
39	2011	(404)	66		(338)	7	19			26	
40	2012	(338)	5,235		4,897	26	(17)			9	
41	2013	4,897	(372)		4,525	9	17			26	
42	2014	4,525	-		4,525	26	-			26	
43	2015	4,525	32		4,557	26	5			31	
44											
Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Accum Def Income Tax - State NOL					
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
49	2005				193						
50	2006	193	231		424						
51	2007	424	291		715						
52	2008	715	50		765						
53	2009	765	(444)		321						
54	2010	321	(373)		(52)						
55	2011	(52)	5,925		5,873						
56	2012	5,873	(5,819)		55						
57	2013	55	55		110		755			755	
58	2014	110	-		110	755	-			755	
59	2015	110	(411)		(302)	755	(31)			724	
60											
Accumu Deferred Income Tax State											
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
65	2005										
66	2006										
67	2007										
68	2008										
69	2009										
70	2010										
71	2011										
72	2012										
73	2013										
74	2014										
75	2015		(3)		(3)						

Supporting Schedules: None
Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal
Company: Lake Placid Utilities, Inc.
Docket No.: 160101-WS
Schedule Year Ended: 12/31/2015
Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6
Page 3 of 3
Preparer: Frank Seidman

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					2,894					1,045
2	2006	2,894	-	-	-	2,894	1,045	434	-	-	1,479
3	2007	2,894	-	-	-	2,894	1,479	20,097	-	-	21,576
4	2008	2,894	-	-	-	2,894	21,576	-	-	-	21,576
5	2009	2,894	-	-	-	2,894	21,576	-	-	-	21,576
6	2010	2,894	-	-	-	2,894	21,576	-	-	-	21,576
7	2011	2,894	-	-	-	2,894	21,576	-	-	-	21,576
8	2012	2,894	-	-	-	2,894	21,576	-	-	-	21,576
9	2013	2,894	-	-	-	2,894	21,576	-	-	-	21,576
10	2014	2,894	-	-	-	2,894	21,576	-	-	-	21,576
11	2015	2,894	-	-	-	2,894	21,576	-	-	-	21,576
12											
13											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
17	2005					(48)					1
18	2006	(48)	(19,741)	-	-	(19,789)	1	(935)	-	-	(934)
19	2007	(19,789)	(4,637)	-	-	(24,426)	(934)	351	-	-	(583)
20	2008	(24,426)	8,553	-	-	(15,873)	(583)	339	-	-	(244)
21	2009	(15,873)	1,248	-	-	(14,625)	(244)	246	-	-	2
22	2010	(14,625)	(3,508)	-	-	(18,133)	2	-	-	-	2
23	2011	(18,133)	3,950	-	-	(14,183)	2	0	-	-	2
24	2012	(14,183)	3,209	-	-	(10,974)	2	(1,090)	-	-	(1,088)
25	2013	(10,974)	4,300	-	-	(6,674)	(1,088)	485	-	-	(603)
26	2014	(6,674)	-	-	-	(6,674)	(603)	-	-	-	(603)
27	2015	(6,674)	1,709	-	-	(4,965)	(603)	123	-	-	(479)
28											
29											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
33	2005					(4,301)					(19,692)
34	2006	(4,301)	-	-	-	(4,301)	(19,692)	1,021	-	-	(18,671)
35	2007	(4,301)	-	-	-	(4,301)	(18,671)	1,316	-	-	(17,355)
36	2008	(4,301)	(160)	-	-	(4,461)	(17,355)	319	-	-	(17,036)
37	2009	(4,461)	-	-	-	(4,461)	(17,036)	(2,615)	-	-	(19,651)
38	2010	(4,461)	-	-	-	(4,461)	(19,651)	(2,175)	-	-	(21,827)
39	2011	(4,461)	388	-	-	(4,073)	(21,827)	31,956	-	-	10,129
40	2012	(4,073)	30,588	-	-	26,515	10,129	(34,007)	-	-	(23,879)
41	2013	26,515	(2,541)	-	-	23,974	(23,879)	4,915	-	-	(18,963)
42	2014	23,974	-	-	-	23,974	(18,963)	(19,401)	-	-	(38,365)
43	2015	23,974	177	-	-	24,151	(38,365)	(4,617)	-	-	(42,982)
44											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
49	2005					-					-
50	2006	-	-	-	-	-	-	-	-	-	-
51	2007	-	-	-	-	-	-	-	-	-	-
52	2008	-	-	-	-	-	-	-	-	-	-
53	2009	-	472	-	-	472	-	-	-	-	-
54	2010	472	(435)	-	-	37	-	-	-	-	-
55	2011	37	110	-	-	147	-	-	-	-	-
56	2012	147	(100)	-	-	47	-	-	-	-	-
57	2013	47	97	-	-	144	-	4,225	-	-	4,225
58	2014	144	-	-	-	144	4,225	-	-	-	4,225
59	2015	144	30	-	-	174	4,225	1,252	-	-	5,476
60											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
65	2005					-					
66	2006	-	-	-	-	-					
67	2007	-	-	-	-	-					
68	2008	-	-	-	-	-					
69	2009	-	-	-	-	-					
70	2010	-	-	-	-	-					
71	2011	-	-	-	-	-					
72	2012	-	-	-	-	-					
73	2013	-	-	-	-	-					
74	2014	-	-	-	-	-					
75	2015	-	-	-	-	(22)					

Supporting Schedules: None
Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Schedule: C-7

Page 1 of 1

Preparer: Frank Seidman

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Schedule Year Ended: 12/31/2015

Schedule: C-8
Page 1 of 1
Preparer: Frank Seidman

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

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

- 1 A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF,
- 2 based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line 8.
- 3

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Schedule Year Ended: 12/31/2015

Schedule: C-9
Page 1 of 1
Preparer: Frank Seidman

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule: C-10
Page 1 of 1
Preparer: Frank Seidman

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/13	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	\$130,743	46.22%	6.70%	3.09%
2	Short Term Debt	12,417	4.39%	2.32%	0.10%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	139,039	49.15%	10.40%	5.11%
5	Customer Deposits	696	0.25%	6.00%	0.01%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	-	0.00%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$282,895</u>	<u>100.00%</u>		<u>8.31%</u>

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

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

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

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Lake Placid

Schedule D-2

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(179,869,258)	46.33%	130,743
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(17,087,583)	4.40%	12,417
3	Preferred Stock		-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(191,293,961)	49.27%	139,039
5	Customer Deposits	626	842	696		696	-	n/a	696
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes (not included, debit balance)	(10,549)	(7,928)	(10,355)	175	(10,180)	10,180		-
9	Other (Explain)			-				0.00%	-
11	Total	<u>369,734,077</u>	<u>398,927,914</u>	<u>388,523,341</u>	175	<u>388,523,516</u>	<u>(388,240,622)</u>	<u>100.00%</u>	<u>282,895</u>

Notes:

- 15 Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.
- 16 Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
- 17 Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provision, Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Discount or Premium on Principal Amount Sold	Discount or Premium Associated with Column (5)	Issuing Expense Associated with Column (4)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend on Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	Not applicable.											

Note: Preferred stock is actual for UIF's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
 13 Month Average

Florida Public Service Commission

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

Schedule D-4
 Page 1 of 1

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

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

Preparer: John Hoy

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

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000		-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	Installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		180,000,000	180,000,000	-	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
5												
6												
7	Note: Long term debt is actual for UIF'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

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

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	13 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (I.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)
1	Not applicable											
2												
3	Note: Variable rate long term debt is actual for UIF's parent company, Utilities, Inc.											

g Schedules: None
Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Utility or Parent
 Historic or Projected

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14			\$	626
2	Jan 15	626	51		677
3	Feb 15	677		(51)	626
4	Mar 15	626		(48)	578
5	Apr 15	578	61		639
6	May 15	639	131		770
7	Jun 15	770		(24)	746
8	Jul 15	746		(60)	686
9	Aug 15	686		(24)	662
10	Sep 15	662	-		662
11	Oct 15	662	120		782
12	Nov 15	782		(25)	757
13	Dec 15	757	85		842
14					
15				Thirteen Month Average	\$ 696

Rate Schedules

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-1

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential					
2	5/8" x 3/4"	16.51	15.57	15.83	15.94	\$19.10
3	3/4"	24.77	23.36	23.75	23.92	\$28.66
4	1"	41.28	38.92	39.56	39.84	\$47.73
5	1-1/2"	82.55	77.84	79.12	79.68	\$95.46
6	2"	132.08	124.54	126.59	127.49	\$152.75
7	3"	264.16	249.08	253.19	254.98	\$305.49
8	4"	412.75	389.18	395.60	398.40	\$477.32
9	6"	825.50	778.36	791.20	796.80	\$954.65
10	8"					
11	Gallonge Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$6.77	\$8.11
12						
13	General Service					
14	5/8"	16.51	15.57	15.83	15.94	\$19.10
15	3/4"	24.77	23.36	23.75	23.92	\$28.66
16	1"	41.28	38.92	39.56	39.84	\$47.73
17	1-1/2"	82.55	77.84	79.12	79.68	\$95.46
18	2"	132.08	124.54	126.59	127.49	\$152.75
19	3"	264.16	249.08	253.19	254.98	\$305.49
20	4"	412.75	389.18	395.60	398.40	\$477.32
21	6"	825.50	778.36	791.20	796.80	\$954.65
22	8"					
23	Gallonge Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$6.77	\$8.11

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-1

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential					
2	All Meter Sizes	\$13.06	\$11.84	\$12.01	\$12.09	\$15.24
3						
4	Residential (6,000 gallon Maximum)	\$5.94	\$5.45	\$5.53	\$5.57	\$7.02
5						
6	Flat Rate	\$23.72	\$21.57	\$21.88	\$22.03	\$27.77
7						
8	General Service					
9	5/8" General Service	\$13.06	\$11.84	\$12.01	\$12.09	\$15.24
10	3/4" General Service	\$19.59	\$17.76	\$18.02	\$18.15	\$22.88
11	1" General Service	\$32.65	\$29.60	\$30.03	\$30.24	\$38.11
12	1.5" General Service	\$65.30	\$59.19	\$60.05	\$60.47	\$76.22
13	2" General Service	\$104.48	\$94.71	\$96.09	\$96.76	\$121.96
14	3" General Service	\$208.96	\$189.42	\$192.19	\$193.54	\$243.94
15	4" General Service	\$326.50	\$295.97	\$300.29	\$302.40	\$381.14
16	6" General Service	\$653.00	\$591.94	\$600.58	\$604.80	\$762.29
17						
18	General Service	\$7.12	\$6.53	\$6.63	\$6.68	\$8.42
19						
20	Bulk Service					
21	All Meter Sizes	\$438.82	\$397.21	\$403.01	\$405.84	\$511.52
22						
23	Gallonge Charge per 1,000 Gallons	\$5.70	\$5.23	\$5.31	\$5.35	\$6.74

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utiles, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Interim [] Final [x]
 Water [x] Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 2.23.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 2.23.2015	(4) Test Year Rates Effective 7.31.2014	(5) Test Year Revenue 1.1.2015 to 2.23.2015	(6) Total Bills 2.24.2015 - 7.27.2015	(7) Total Billable Gallons (in 000's) 2.24.2015 - 7.27.2015	(8) Test Year Rates Effective 2.23.2015	(9) Test Year Revenue 2.24.2015 - 7.27.2015	(10) Total Bills 7.28.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 7.28.2015 - 12.31.2015	(12) Test Year Rates Effective 7.27.2015	(13) Test Year Revenue 7.28.2015 - 12.31.2015	(14) Total Bills Jan - Dec 2015	(15) Total Billable Gallons (in 000's) Jan - Dec 2015	(16) Test Year Revenue Jan - Dec 2015	(17) Present Rates Effective 6.24.2015	(18) Annualized Revenues	(19) Proposed Rates	(20) Revenues at Proposed Rates

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Interim [] Final [x]
 Water [] Sewer [x]

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

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

Line No.	(1) Class/Meter Size	(3)		(4)	(5)		(6)	(7)		(8)	(9)	(10)	(11)		(12)	(13)	(14)	(15)		(16)	(17)	(18)	(19)	(20)
		Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge																							
2	Flat Rate	6	\$23.72	\$142	15		\$21.57	\$324	15		\$21.88	\$328	36		\$794	\$22.03	\$793	\$27.77	\$1,000					
3	All Meter Sizes	207	\$13.06	\$2,703	519		\$11.84	\$6,145	550		\$12.01	\$6,606	1,276		\$15,454	\$12.09	\$15,427	\$15.24	\$19,446					
4	Total Residential Service Base Charge	213		\$2,846	534			\$6,469	565			\$6,934	1,312		\$16,248				\$20,446					
5	Consumption Charge (per 1,000 Gallons)																							
6	Residential Service	295	\$5.94	\$1,752	851		\$5.45	\$4,640	885		\$5.53	\$4,893	2,031		\$11,522	\$5.57	\$11,313	\$7.02	\$14,258					
7	Total Residential Service Consumption	295		\$1,752	952			\$4,640	866			\$4,893	2,031		\$11,522				\$14,258					
8	Total Residential Service	213	295	\$4,598	534	952	\$11,108	565	866	\$11,826	1,312	2,031	\$27,770		\$27,533				\$34,704					
9	Average Residential Bill			\$20.60			\$20.80			\$20.93			\$21.17		\$20.99				\$26.45					
10																								
11	General Service - Base Charge																							
12	5/8" General Service	20	\$13.06	\$261	45		\$11.84	\$533	17		\$12.01	\$204	82		\$998	\$12.09	\$991	\$15.24	\$1,250					
13	1" General Service	6	\$32.65	\$196	15		\$29.60	\$444	15		\$30.03	\$450	36		\$1,090	\$30.24	\$1,089	\$38.11	\$1,372					
14	4" General Service	6	\$326.50	\$1,959	15		\$295.97	\$4,440	15		\$300.29	\$4,504	36		\$10,903	\$302.40	\$10,886	\$381.14	\$13,721					
15	Total General Service Base Facility Charges	32		\$2,416	75			\$5,416	47			\$5,159	154		\$12,991				\$16,343					
16	Consumption Charge (per 1,000 Gallons)																							
17	General Service	309	\$7.12	\$2,197	1,131		\$6.53	\$7,387	1,028		\$6.63	\$6,818	2,468		\$16,401	\$6.68	\$16,486	\$8.42	\$20,781					
18	Total General Service Consumption	309		\$2,197	1,131			\$7,387	1,028			\$6,818	2,468		\$16,401				\$20,781					
19	Total General Service	32	309	\$4,613	75	1,131	\$12,803	47	1,028	\$11,977	154	2,468	\$29,392		\$29,453				\$37,123					
20	Average General Service Bill			\$144.14			\$170.70			\$254.83			\$190.86		\$191.25				\$241.06					
21																								
22	Bulk Service - Base Charge																							
23	All Meter Sizes	2	\$438.82	\$878	5		\$397.21	\$1,986	5		\$403.01	\$2,015	12		\$4,879	\$405.84	\$4,870	\$511.52	\$6,138					
24	Consumption Charge (per 1,000 Gallons)																							
25	Bulk Service	248	\$5.70	\$1,415	910		\$5.23	\$4,761	828		\$5.31	\$4,394	1,986		\$10,570	\$5.35	\$10,625	\$6.74	\$13,386					
26	Total Bulk Service Consumption	248		\$1,415	910			\$4,761	828			\$4,394	1,986		\$10,570				\$13,386					
27	Total Bulk Service	2	248	\$2,293	5	910	\$6,747	5	828	\$6,409	12	1,986	\$15,448		\$15,495				\$19,524					
28	Average Bulk Service Bill			\$1,146.33			\$1,349.33			\$1,281.82			\$1,287.37		\$1,291.27				\$1,626.99					
29																								
30	Other Miscellaneous Revenues			\$26			\$96			\$88			\$210		\$210.00				\$210.00					
31															\$0				\$0					
32	Adjusted Test Year/ Annualized / Proposed Revenues			\$11,529			\$30,754			\$30,300			\$72,820		\$72,690				\$91,561					
33	Total Per Books / (* Required Revenues)			\$12,525			\$31,311			\$31,311			\$75,147		\$75,147				\$91,617					
34	Less Accrued Revenues			(1,943)			(1,460)			(1,417)			(1,900)		(1,900)									
35	Adjusted Total Per Books			\$10,582			\$32,771			\$32,771			\$73,247		\$73,247				\$91,617					
36	Difference			(\$948)			(\$2,017)			(\$405)			\$427		\$556				\$56					
37	Percentage			-7.57%			6.44%			-1.29%			0.57%		0.74%				0.06%					

Customer Monthly Billing Schedule
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Water [x] or Sewer [x]

Florida Public Service Commission
 Schedule E-3
 Page 1 of 1
 Preparer: John Hoy

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

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	103		20			123
2	February	104		18			122
3	March	105		18			123
4	April	107		18			125
5	May	103		18			121
6	June	102		18			120
7	July	102		18			120
8	August	103		18			121
9	September	110		10			120
10	October	113		10			123
11	November	111		10			121
12	December	113		10			123
13							
14	Total	1,276	-	186	-	-	1,462

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Flat Rate Residential	General Service		Other Bulk Service	Total
1	January	103	3	17		1	124
2	February	104	3	15		1	123
3	March	105	3	15		1	124
4	April	107	3	15		1	126
5	May	103	3	15		1	122
6	June	102	3	15		1	121
7	July	102	3	15		1	121
8	August	103	3	15		1	122
9	September	110	3	8		1	122
10	October	113	3	8		1	125
11	November	111	3	8		1	123
12	December	113	3	8		1	125
13							
14	Total	1,276	36	154	-	12	1,478

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-4

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	N/A	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee			\$ 36.71	\$ 45.03
6	Late Payment Charge	\$ 5.25	N/A	\$ 8.84	N/A
7	NSF			*	N/A
8	* Pursuant to Florida Statute 68.06				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-4

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [] Final [x]

Historical [x] Projected []

Water [X] Sewer []

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 210	\$ 21	\$ -		\$ -	\$ 231
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7						
8						
9	Total Other Charges				-	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 210	\$ -	\$ -		\$ -	\$ 210
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges					
9					\$ -	
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

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

Schedule E-6
Page 1 of 1
Preparer: Jared Deason

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

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1	4.50	Clow	Eddy	<u>1</u>
2				<u>1</u>

Private Fire Protection Service

Florida Public Service Commission

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

Schedule E-7
Page 1 of 1
Preparer: Jared Deason

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

Line No.	(1) Size	(2) Type	(3) Quantity
1			
2			
3			
4			
5			
6			
7			
8			
9			
10		Total	-

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

Line No.	(1) Type	(2) Description
1		Utilites Inc., of Florida - Lake Placid does not have any outstanding contracts or agreements having rates or conditions
2		different from those on the approved tariffs; therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule: E-9
Page 1 of 1
Preparer: Jared Deason

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Utilites Inc., of Florida - Lake Placid does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this				
2	schedule is not applicable.				

Service Availability Charges Schedule
Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []
Water [X] Sewer [X]

Florida Public Service Commission
Schedule E-10
Page 1 of 1

Preparer: Jared Deason

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.). If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Water		(4) Sewer	
		(3) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges
1	Utilites Inc., of Florida - Lake Placid is not proposing a change to its present service availability charges; therefore this schedule				
2	is not applicable.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Water [X] or Sewer [X]
Historic [X] or Projected []

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.

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

- 1 Utilites Inc., of Florida - Lake Placid does not have any guaranteed revenue contracts; therefore this schedule is not applicable.
- 2

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-12

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer [X]

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

Line No

- 1 Utilites Inc., of Florida - Lake Placid does not have any industrial customers whose utilization exceeds an average of 350,000
- 2 GPD; therefore this schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 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 as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

1 Utilities Inc., of Florida - Lake Placid is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Water [x] or Sewer [x]

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

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1) Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses (2)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-15	0.603	0.593	0.000	0.400	0.000	0.193	32.6%
Feb-15	0.621	0.611	0.000	0.479	0.000	0.132	21.6%
Mar-15	0.648	0.635	0.000	0.547	0.000	0.087	13.7%
Apr-15	0.448	0.439	0.000	0.568	0.000	-0.129	-29.5%
May-15	0.395	0.387	0.000	0.453	0.000	-0.066	-17.0%
Jun-15	0.387	0.379	0.000	0.332	0.000	0.047	12.3%
Jul-15	0.353	0.345	0.000	0.267	0.000	0.079	22.8%
Aug-15	0.344	0.337	0.000	0.324	0.000	0.013	3.8%
Sep-15	0.342	0.334	0.000	0.249	0.000	0.085	25.5%
Oct-15	0.383	0.375	0.000	0.352	0.000	0.022	6.0%
Nov-15	0.472	0.462	0.000	0.305	0.000	0.157	33.9%
Dec-15	0.473	0.463	0.000	0.383	0.000	0.080	17.3%
Total	5.469	5.359	0.000	4.659	0.000	0.700	13.1%

(Above data in millions of gallons)

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

Reconciliation of gallons sold:

The gallons sold above is the same as shown on Schedule F 9. They both reconcile to the gallons sold on Schedule E 2 within .98%, an acceptable difference.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida - Lake Placid (242-23)

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Sun'N Lake Plant	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	0.763				0.763	0.000
Feb-15	0.641				0.641	0.000
Mar-15	0.764				0.764	0.000
Apr-15	0.549				0.549	0.000
May-15	0.488				0.488	0.000
Jun-15	0.561				0.561	0.000
Jul-15	0.443				0.443	0.000
Aug-15	0.507				0.507	0.000
Sep-15	0.568				0.568	0.000
Oct-15	0.444				0.444	0.000
Nov-15	0.453				0.453	0.000
Dec-15	0.663				0.663	0.000
Total	6.843				6.843	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	Per annual Report	288,000
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.	<u>2/13/2015</u>	<u>27,200</u>
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) <u>3/26/2015</u> (2) <u>3/7/2015</u> (3) <u>3/9/2015</u> (4) <u>3/12/2015</u> (5) <u>3/16/2015</u>	23,700 24,900 25,600 26,500 27,100
	AVERAGE	<u>25,560</u>
4 Average Daily Flow	Max Month Annual	<u>20,471</u> <u>14,681</u>
5 Required Fire Flow	500 gpm for 2 hours	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
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
<p>1. Plant Capacity (Permitted @ AADF)</p> <p>The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.</p>	<hr/>	<hr/> 90,000 <hr/>
<p>2. Average Daily Flow Max Month (a)</p> <p>An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.</p>	<hr/>	<hr/> 24,642 <hr/>
<p>3. Annual Average Daily Flow</p>	<hr/>	<hr/> 18,749 <hr/>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		400 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		5,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand,		27,200 gpd
Peak hour demand = 2x max day/1440		38 gpm
Fire flow requirement	500 gpm for 2 hours	500 gpm
Unaccounted for water	13.06% of water pumped	1,957 gpd, avg
Acceptable unaccounted for	10.00%	1,494 gpd, avg
Excess unaccounted for		463 gpd, avg

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

Water Treatment Plant

100.00%

(No usable atorage)

A =	Peak demand	38 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0.3 gpm
E =	Firm Reliable Capacity (16 hours)	200 gpm

NOTE: In addition to the above analysis, in Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS, the Commission found that there had been no growth in the previous five years in the service area and no apparent potential for development. Pursuant to Rule 25-30.4325(4), F.A.C., the treatment should be considered 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line
No.

1	(A) Used and useful flow, GPD (AADF)		<u>18,749</u>
2	(B) Less: Excess I&I (No indication of excess I/I - see note)		-
3	(C) Plus: Property needed for post test year period (See F-8)		<u>-</u>
4	(E) Permitted capacity (see Note)		<u>90,000</u>
5	(F) Used and useful percentage		<u>20.83%</u>
6	System essentially built out (F-7),	Use	<u>100.00%</u>
7	(G) Non-used and useful percentage		<u>79.17%</u>
8	System essentially built out (F-7),	Use	<u>0.00%</u>

In the last case, Docket No. 130243-WS, the Commission found the WWTP to be 18.4% used and useful, but in keeping with its practice, it set at 28.5%, the amount it had found in the previous Docket No. 090351-WS. This utility has an extremely low 54 gpd/ERC treated flows. If full permitted capacity were utilized, the flows would be 258 gpd/ERC, which would be a reasonable design capacity. Since the system is not over built and the Commission has found in the last case that there is no growth or potential for growth, the WWTP should be considered 100% used and useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy	
	4		0	0.000	0	
1	6		0	0.000	0	
2	8		4,155	0.787	3,148	
3	10		0	0.000	0	
4	Total		4,155	0.787	3,148	1,148,920
5	Estimated Inflow @ 10% of gallons sold (L.10)					656,421
6	Allowable I&I					1,805,341

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					6,843,440
	Gallons Billed (not capped) to:			Estimated returned		
8	SFR Residential WW cust.		2,088,930	80%		1,671,144
9	All Other		4,475,280	90%		4,027,752
10	Estimated flows returned		6,564,210			5,698,896
11	Estimated I&I (treated less returned) [L.7-L.10]					1,144,544
12	Actual I&I less allowable [L.11-L.6]					-660,797
13	Excess, if any [L.11-L.6, if positive]					0
14	Excess as percent of wastewater treated					0.00%

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

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Lake Placid (242-23)
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

100% Used & Useful - System is built out. See Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
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

Not applicable - System is built out. See Docket No. 130243-WS, Order No. PSC-14-0335-PAA-WS

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2011	92	89	91	3,385,266	37,406	4,616,276	123		
2	2012	89	88	89	3,174,539	35,870	4,519,591	126	2.10%	
3	2013	88	102	95	3,294,621	34,680	4,551,359	131	4.16%	
4	2014	102	109	106	2,746,780	26,036	4,068,910	156	19.08%	
5	2015	109	113	111	2,088,930	18,819	4,658,650	248	58.40%	
								Average Growth Through 5-Year Period (Col. 8)		<u>20.93%</u>

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

Constant:	73.32640129	X	Y
X Coefficient:	27.8561043	1	123
R^2:	0.708475795	2	126
		3	131
		4	156
		5	248
		10	352

Five year growth 104 Ercs
 Annual average growth 20.87 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large perptage differences. As the system is built out, there is no request at this time for a growth allowance

Company: Utilities, Inc. of Florida - Lake Placid (242-23)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2011	92	89	91	3,385,266	37,406	5,662,356	151		
2	2012	89	88	89	3,174,539	35,870	5,437,861	152	0.15%	
3	2013	88	102	95	3,294,621	34,680	5,527,789	159	5.14%	
4	2014	102	109	106	2,746,780	26,036	5,073,520	195	22.26%	
5	2015	109	113	111	2,088,930	18,819	6,564,210	349	79.00%	
								Average Growth Through 5-Year Period (Col. 8)		26.64%

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

Constant:	69.76848978	X	Y
X Coefficient:	43.81288168	1	151
R^2:	0.673109741	2	152
		3	159
		4	195
		5	349
		10	508
Five year growth			159 Ercs
Annual average growth			31.82 Ercs

NOTE: This a no growth system with regard to residential development, as evidenced above. However there has been growth in the usage within the general service sector. Being a small system, changes like this result in large perntage differences. As the system is built out, there is no request at this time for a growth allowance

Interim Rate
Schedules

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 531,442	\$ (21,785) (A)	\$ 509,657	A-3, A-5
2					
3	Utility Land & Land Rights	2,799	(A)	2,799	A-3, A-5
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	2	(2) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(252,869)	20,013 (D)	(232,856)	A-3, A-9
10					
11	Less: CIAC	(235,199)	- (E)	(235,199)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	92,146	(E)	92,146	A-3, A-14
14					
15	Acquisition Adjustments	-	(F)	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	(F)	-	-
18					
19	Working Capital Allowance		10,582 (G)	10,582	A-3, A-17
20					
21	Total Rate Base	\$ 138,321	\$ 8,807	\$ 147,129	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 782,927	\$ 21,785 (A)	\$ 804,712	A-3, A-6
2					
3	Utility Land & Land Rights	21,665	(A)	21,665	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	(51,168) (B)	(51,168)	A-7
6					
7	Construction Work in Progress	-	- (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(526,988)	(16,778) (D)	(543,766)	A-3, A-10
10					
11	Less: CIAC	(335,881)	- (E)	(335,881)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	180,809	(E)	180,809	A-3, A-14
14					
15	Acquisition Adjustments	-	(F)	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	(F)	-	-
18					
19	Working Capital Allowance		11,154 (G)	11,154	A-3, A-17
20					
21	Total Rate Base	\$ 122,532	\$ (35,007)	\$ 87,525	

Schedule of Adjustments to Rate Base
 Company: Utilities, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim Final
 Historic Projected

Florida Public Service Commission
 Schedule: A-3 (Interim)
 Page 1 of 2
 Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(2) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(15,656)	15,656
4	341.5 / 391.7 Transportation Eqpt Wtr	(6,192)	6,192
5	348.5 / 398.5 Other Plant	63	(63)
6	Total Adjustments to Utility Plant in Service	\$ (21,785)	\$ 21,785
7			
8	(B) Non-used and useful from PSC-14-0335A-PAA-WS		
9	Wastewater treatment plant net of depreciation, accts 354.4, 380.4		\$ 71,563
10	Non used and useful %		71.50%
11	Total Adjustments to Nonused and Useful		\$ 51,168
12			
13	(C) Construction Work in Progress		
14	To remove from rate base average construction work in progress	\$ (2)	\$ -
15	Total Construction Work in Progress	\$ (2)	\$ -
16			
17	(D) Accumulated Depreciation		
18	(1) Adjustment to Allocate Common Plant between Systems.		
19	340.5 / 390.7 Office Furn & Eqpt	(13,494)	13,494
20	341.5 / 391.7 Transportation Eqpt Wtr	(4,913)	4,913
21	Total Adjustment to Rate Base allocations between systems	(18,407)	18,407
22			
23	(2) Correct depreciation of Project Phoenix (10 yr)	(1,606)	(1,629)
24			
25	Adjustments to Test Year Accumulated Depreciation	\$ (20,013)	\$ 16,778
26			
27			
28	(E) Contribution in Aid of Construction		
29	(1) Reclass CIAC from Miscellaneous Revenues		
30	Connection Meter Fee	\$ -	\$ -
31			
32	(G) Working Capital		
33	1/8 O&M	5,630	5,925
34	Accumulated Deferred Tax Debit from D-2 (Interim)	4,952	5,229
35	Total Working Capital	\$ 10,582	\$ 11,154

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 71,165	\$ (2,234) (A)	\$ 68,931	\$ 11,239 (A)	\$ 80,170	B-4, B-3
2							
3	Operation & Maintenance	45,039	(611) (B)	44,429	(B)	44,429	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	14,697	(3,107) (C)	11,591	(C)	11,591	B-13, B-3
6							
7	Amortization	(217)	217 (D)	-	(D)	-	B-3
8							
9	Taxes Other Than Income	8,196	(105) (E)	8,091	506 (E)	8,597	B-15, B-3
10							
11	Provision for Income Taxes	(595)	517 (F)	(78)	4,039 (F)	3,960	C-1, B-3
12							
13	OPERATING EXPENSES	67,120	(3,089)	64,032	4,545	68,576	
14							
15	NET OPERATING INCOME	\$ 4,044	\$ 855	\$ 4,900	\$ 6,694	\$ 11,594	
16							
17							
18	RATE BASE	\$ 138,321	\$ 8,807	\$ 147,129		\$ 147,129	
19							
20							
21	RATE OF RETURN	2.92 %		3.33 %		7.88%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Frank Seidman

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 75,147	\$ (2,297) (A)	\$ 72,850	\$ 1,661 (A)	\$ 74,511	B-4, B-3
2							
3	Operation & Maintenance	47,400	491 (B)	47,891	(B)	47,891	B-6, B-3
4	Depreciation, net of CIAC Amort.	14,786	(5,538) (C)	9,247	(C)	9,247	B-14, B-3
6		-					
7	Amortization	-		0		-	B-3
8							
9	Taxes Other Than Income	7,984	65 (D)	8,048	75 (D)	8,123	B-15, B-3
10							
11	Provision for Income Taxes	2,037	(281) (E)	1,756	597 (E)	2,354	C-1, B-3
12							
13	OPERATING EXPENSES	72,206	(5,264)	66,942	672	67,615	
14							
15	NET OPERATING INCOME	\$ 2,941	\$ 2,967	\$ 5,907	\$ 989	\$ 6,896	
16							
17							
18	RATE BASE	\$ 122,532	\$ (35,007)	\$ 87,525		\$ 87,525	
19							
20							
21	RATE OF RETURN	2.40 %		6.75 %		7.88%	

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 - TY		
2	(1) Test Year Adjustments		
3	Total Revenues per B4 prior to adjustments	\$ 71,165	\$ 75,147
4	Less: Accrued Revenues / Adjustment to TY Revenues	(1,847)	(1,900)
5	Test Year Adjusted Revenues prior to Annualizing Revenues	69,318	73,247
6			
2	(2) Annualized Revenue		
3	Annualized water/sewer revenues per Schedule E-2	\$68,931	\$72,850
4	Test Year water/sewer revenues per above	69,318	73,247
5	Adjustment required	\$ (387)	\$ (397)
6			
7	Total adjustment to TY revenues	<u>\$ (2,234)</u>	<u>\$ (2,297)</u>
8			
7	(A1) Adjustments to Revenue Increase		
8	(1) Increase in revenue required by the Utility to realize a		
9	8.31% % rate of return	\$ 11,239	\$ 1,661
10			
11	Total Adjustments to Revenues	<u>\$ 10,852</u>	<u>\$ 1,264</u>
12			
13	(B) Adjustments to Operations & Maintenance Expenses - TY		
14	(1) 618/718 Adj. chemical exp. based on Ty usage	\$ (611)	\$ 491
15			
16			
17	(C) Adjustments to Depreciation Expense - TY		
18	(1) Correct depreciation of Project Phoenix (10 yr)	(272)	(275)
19			
20	(2) Depreciation expense reallocated between Water & Wastewater		
21	340.5 / 390.7 Office Furn & Eqpt	(1,832)	1,832
22	341.5 / 391.7 Transportation Eqpt Wtr	(731)	731
23	Total Allocation Adjustment to Depreciation	<u>(2,835)</u>	<u>2,288</u>
24			
24	(3) NU&U per prior case - 71.5% of depreciation expnse accts. 354.4, 380.4		(7,551)
25			
25	Total Adjustment to Depreciation Exp, Net of Amortization	<u>\$ (3,107)</u>	<u>\$ (5,538)</u>
26			
27	(D) Amortization Expense - Remove	<u>\$ 217</u>	<u>\$ -</u>
28			
27	(E) Adjustments to Taxes Other Than Income - TY		
28	(1) Adjust RAF to reflect TY W & WW Revenues	\$ (75)	\$ 70
29			
30	(2) To adjust test year RAF's for annualized revenues	\$ (387)	\$ (397)
31	RAF rate	0.045	0.045
32	RAF Adjustment Required for Annualized Revenues	<u>\$ (17)</u>	<u>\$ (18)</u>
33			
34	(3) Adjust Payroll Taxes for allocations	(12)	12
35			
36	(4) Adjust Ad Valorem Taxes allocation based on Net Plant	\$ (1)	\$ 1
37			
38	Total Adjustment Taxes Other Than Income, TY	<u>\$ (105)</u>	<u>\$ 65</u>
39			
40	(2) To adjust RAF's for requested revenues		
41	Total Revenue Increase Requested	\$ 11,239	\$ 1,661
42	RAF rate	0.045	0.045
43	Total RAF Adjustments due to Requested Increase	<u>\$ 506</u>	<u>\$ 75</u>
44			
45	Total Adjustment Taxes Other Than Income - Proforma	<u>\$ 401</u>	<u>\$ 140</u>
46			
47	(E) Adjustments to Provision for Income Taxes - TY		
48	(1) Adjustment to reflect current income taxes expense for test year		
49	Income Tax Per Books	(595)	2,037
50	Test Year Current Income Tax per C-2	(78)	1,757
51	Adjustment to reflect current income tax	<u>\$ 517</u>	<u>\$ (280)</u>
52			
53	(2) Adj. to Current Income taxes for rate increase	\$ 4,039	\$ 597
54			
55	Total Adjustments to Provision for income Taxes	<u>\$ 4,556</u>	<u>\$ 317</u>

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule D-1 (Interim)

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Interim Final

Preparer: John Hoy

Historical Projected

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

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			Ratio	Cost Rate
		AYE				
1	Long Term Debt	117,143		49.92%	6.70%	3.34%
2	Short Term Debt	6,060		2.58%	2.32%	0.06%
3	Preferred Stock	-		0.00%	0.00%	0.00%
4	Common Equity	110,756		47.20%	9.45%	4.46%
5	Customer Deposits	696		0.30%	6.00%	0.02%
6	Tax Credits - Zero Cost	-		0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-		0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	-		0.00%	0.00%	0.00%
9	Other (Explain)	-		0.00%	0.00%	0.00%
10						
11	Total	234,655		100.00%		7.88%

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Prior Year Balance	(3) Test Year Balance	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE
					Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,882,857)		50.07%	117,143
2	Short Term Debt	2,300,000	5,700,000	9,315,385	(9,309,325)		2.59%	6,060
3	Preferred Stock	-	-	-	-		0.00%	-
4	Common Equity	187,444,000	177,123,218	170,208,617	(170,097,861)		47.34%	110,756
5	Customer Deposits	626	842	696	-		n/a	696
6	Tax Credits - Zero Cost	-	-	-	-		n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-		n/a	-
8	Accumulated Deferred Income Taxes (see note 1)	(10,549)	(7,928)	(10,355)	10,355		n/a	-
9	Other (Explain)			-	-		n/a	
10								
11	Total	<u>369,734,077</u>	<u>362,816,132</u>	<u>359,514,343</u>	<u>(359,279,688)</u>		100.00%	<u>234,654</u>

Notes:

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

Recap Schedules: D-1

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-1 (Interim)

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [X] Final []

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Proposed Rates
1	<u>Residential</u>				
2	5/8" x 3/4"	16.51	15.57	15.83	\$18.41
3	3/4"	24.77	23.36	23.75	\$27.62
4	1"	41.28	38.92	39.56	\$46.01
5	1-1/2"	82.55	77.84	79.12	\$92.02
6	2"	132.08	124.54	126.59	\$147.23
7	3"	264.16	249.08	253.19	\$294.47
8	4"	412.75	389.18	395.60	\$460.10
9	6"	825.50	778.36	791.20	\$920.20
10	8"				
11	Gallage Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$7.82
12					
13	<u>General Service</u>				
14	5/8"	16.51	15.57	15.83	\$18.41
15	3/4"	24.77	23.36	23.75	\$27.62
16	1"	41.28	38.92	39.56	\$46.01
17	1-1/2"	82.55	77.84	79.12	\$92.02
18	2"	132.08	124.54	126.59	\$147.23
19	3"	264.16	249.08	253.19	\$294.47
20	4"	412.75	389.18	395.60	\$460.10
21	6"	825.50	778.36	791.20	\$920.20
22	8"				
23	Gallage Charge per 1,000 Gallons	\$6.99	\$6.61	\$6.72	\$7.82

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Lake Placid

Schedule: E-1 (Interim)

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [X] Final []

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(6)
		Test Year Rates Effective 7.31.2014	Test Year Rates Effective 2.23.2015	Test Year Rates Effective 7.27.2015	Proposed Rates
1	Residential				
2	All Meter Sizes	\$13.06	\$11.84	\$12.01	\$12.28
3					
4	Residential (6,000 gallon Maximum)	\$5.94	\$5.45	\$5.53	\$5.66
5					
6	Flat Rate	\$23.72	\$21.57	\$21.88	\$22.38
7					
8	General Service				
9	5/8" General Service	\$13.06	\$11.84	\$12.01	\$12.28
10	3/4" General Service	\$19.59	\$17.76	\$18.02	\$18.43
11	1" General Service	\$32.65	\$29.60	\$30.03	\$30.71
12	1.5" General Service	\$65.30	\$59.19	\$60.05	\$61.42
13	2" General Service	\$104.48	\$94.71	\$96.09	\$98.28
14	3" General Service	\$208.96	\$189.42	\$192.19	\$196.57
15	4" General Service	\$326.50	\$295.97	\$300.29	\$307.14
16	6" General Service	\$653.00	\$591.94	\$600.58	\$614.28
17					
18	General Service	\$7.12	\$6.53	\$6.63	\$6.78
19					
20	Bulk Service				
21	All Meter Sizes	\$438.82	\$397.21	\$403.01	\$412.20
22					
23	Gallorage Charge per 1,000 Gallons	\$5.70	\$5.23	\$5.31	\$5.43

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilties, Inc. of Florida - Lake Placid
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Interim [x] Final []
 Water [x] Sewer []

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

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		(16)		(17)		(18)		(19)		(20)	
		Bills	1.1.2015 to 2.23.2015	1.1.2015 to 2.23.2015	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Test Year Revenue	Total Bills	1.1.2015 to 2.23.2015	2.24.2015 - 7.27.2015	2.24.2015 - 7.27.2015	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Test Year Revenue	Total Bills	1.1.2015 to 2.23.2015	2.24.2015 - 7.27.2015	2.24.2015 - 7.27.2015	12.31.2015	12.31.2015	Test Year Rates Effective	Test Year Revenue	Test Year Revenue	Total Bills	Jan - Dec 2015	Jan - Dec 2015	Jan - Dec 2015	Jan - Dec 2015	7.27.2015	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates					
1	Residential - Base Charge																																						
2	5/8" Residential	207			\$16.51	\$3,418	519						\$15.57	\$8,081	550								\$15.83	\$8,707	1,276					\$20,205	\$15.83	\$20,199	\$18.41	\$23,492		\$23,492			
3	Total Residential Service Base Charge	207				\$3,418	519							\$8,081	550									\$8,707	1,276				\$20,205	\$20,199									
4	Consumption Charge (per 1,000 Gallons)																																						
5	Residential Service		260		\$6.99	\$1,816						952	\$6.61	\$6,295									\$6.72	\$5,818			2,078	\$13,930	\$6.72	\$13,964	\$7.82	\$16,241		\$16,241					
6	Total Residential Service Consumption		260			\$1,816					952		\$6,295		866								\$5,818			2,078	\$13,930	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	\$13,964	
7	Total Residential Service	207	260			\$5,233	519		952				\$14,376	550	866								\$14,525	1,276	2,078	\$34,134	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	\$34,163	
8	Average Residential Bill					\$25.28							\$27.70										\$26.41			\$26.75	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	\$26.77	
9																																							
10	General Service - Base Charge																																						
11	5/8" General Service	26			\$16.51	\$429	50						\$15.57	\$779	20								\$15.83	\$317	96			\$1,524	\$15.83	\$1,520	\$18.41	\$1,767		\$1,767					
12	1" General Service	6			\$41.28	\$248	15						\$38.92	\$584	23								\$39.56	\$910	44			\$1,741	\$39.56	\$1,741	\$46.01	\$2,024		\$2,024					
13	4" General Service	6			\$412.75	\$2,477	15						\$389.18	\$5,838	15								\$395.60	\$5,934	36			\$14,248	\$395.60	\$14,242	\$460.10	\$16,564		\$16,564					
14	6" General Service				\$825.50	\$0							\$778.36	\$0									\$791.20	\$0	0			\$0	\$791.20	\$0	\$920.20	\$0	\$0						
15	Total General Service Base Facility Charges	38				\$3,153	80						\$7,200	58									\$7,160	176			\$17,514	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	\$17,502	
16	Consumption Charge (per 1,000 Gallons)																																						
17	General Service		317		\$6.99	\$2,215					1,162	\$6.61	\$7,680										\$6.72	\$7,098			2,535	\$16,993	\$6.72	\$17,035	\$7.82	\$19,813		\$19,813					
18	Total General Service Consumption		317			\$2,215					1,162		\$7,680		1,056								\$7,098			2,535	\$16,993	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	\$17,035	
19	Total General Service	38	317			\$5,368	80		1,162				\$14,880	58	1,056								\$14,258	176	2,535	\$34,507	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	\$34,537	
20	Average General Service Bill					\$141.27							\$186.00										\$245.84			\$196.06	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	\$196.23	
21																																							
22	Other Miscellaneous Revenues					\$34							\$101										\$96			\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	\$231	
23																																							
24	Adjusted Test Year/ Annualized / Proposed Revenues					\$10,635							\$29,357										\$28,880			\$68,872	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931	\$68,931
25	Total Per Books / (* Required Revenues)					\$11,861							\$29,652										\$29,652			\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165	\$71,165
26	Less Accrued Revenues					(1,453)							1,296										(1,690)			(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	(1,847)	
27	Adjusted Total Per Books					\$10,408							\$30,948										\$27,962			\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318	\$69,318
28	Difference					(\$227)							(\$1,591)										\$446			\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	\$387	
29	Percentage					-1.92%							5.36%										-3.09%			0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%	

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Lake Placid

Docket No.: 160101-W5

Test Year Ended: 12/31/2015

Interim [x] Final []

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-2 (Interim)

Page 2 of 2

Preparer: Jared Deason

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

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 2.23.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 2.23.2015	(4) Test Year Rates Effective 7.31.2014	(5) Test Year Revenue 2.23.2015	(6) Total Bills 2.24.2015 - 7.27.2015	(7) Total Billable Gallons (in 000's) 2.24.2015 - 7.27.2015	(8) Test Year Rates Effective 2.23.2015	(9) Test Year Revenue 7.27.2015	(10) Total Bills 7.28.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 7.28.2015 - 12.31.2015	(12) Test Year Rates Effective 7.27.2015	(13) Test Year Revenue 12.31.2015	(14) Total Bills Jan - Dec 2015	(15) Total Billable Gallons (in 000's) Jan - Dec 2015	(16) Test Year Revenue Jan - Dec 2015	(17) Test Year Rates Effective 7.27.2015	(18) Annualized Revenues	(19) Proposed Rates	(20) Revenues at Proposed Rates	
																					1
2	Flat Rate	6		\$23.72	\$142	15		\$21.57	\$324	15		\$21.88	\$328	36			\$794	\$21.88	\$788	\$22.38	\$806
3	All Meter Sizes	207		\$13.06	\$2,703	519		\$11.84	\$6,145	550		\$12.01	\$6,606	1,276			\$15,454	\$12.01	\$15,454	\$12.28	\$15,674
4	Total Residential Service Base Charge	213			\$2,846	534			\$6,469	565			\$6,934	1,312			\$16,248		\$16,242		\$16,480
5	Consumption Charge (per 1,000 Gallons)																				
6	Residential Service		260	\$5.94	\$1,543		952	\$5.45	\$5,191		866	\$5.53	\$4,788		2,078	\$11,522	\$5.53	\$11,491	\$5.66	\$11,753	
7	Total Residential Service Consumption		260		\$1,543		952		\$5,191		866		\$4,788		2,078	\$11,522		\$11,574		\$11,753	
8	Total Residential Service	213	260		\$4,389	534	952		\$11,659	565	866		\$11,722	1,312	2,078	\$27,770		\$27,816		\$28,233	
9	Average Residential Bill				\$20.60				\$21.83				\$20.75			\$21.17		\$21.18		\$21.52	
10																					
11	General Service - Base Charge																				
12	5/8" General Service	20		\$13.06	\$261	45		\$11.84	\$533	17		\$12.01	\$204	82			\$998	\$12.01	\$985	\$12.28	\$1,007
13	1" General Service	6		\$32.65	\$196	15		\$29.60	\$444	15		\$30.03	\$450	36			\$1,090	\$30.03	\$1,081	\$30.71	\$1,106
14	4" General Service	6		\$326.50	\$1,959	15		\$295.97	\$4,440	15		\$300.29	\$4,504	36			\$10,903	\$300.29	\$10,810	\$307.14	\$11,057
15	Total General Service Base Facility Charges	32			\$2,416	75			\$5,416	47			\$5,159	154			\$12,991		\$12,876		\$13,170
16	Consumption Charge (per 1,000 Gallons)																				
17	General Service		309	\$7.12	\$2,197		1,131	\$6.53	\$7,387		1,028	\$6.63	\$6,818		2,468	\$16,401	\$6.63	\$16,363	\$6.78	\$16,736	
18	Total General Service Consumption		309		\$2,197		1,131		\$7,387		1,028		\$6,818		2,468	\$16,401		\$16,486		\$16,736	
19	Total General Service	32	309		\$4,613	75	1,131		\$12,803	47	1,028		\$11,977	154	2,468	\$29,392		\$29,363		\$29,906	
20	Average General Service Bill				\$144.14				\$170.70				\$254.83			\$190.86		\$191.25		\$194.19	
21																					
22	Bulk Service - Base Charge																				
23	All Meter Sizes	2		\$438.82	\$878	5		\$397.21	\$1,986	5		\$403.01	\$2,015	12			\$4,879	\$403.01	\$4,836	\$412.20	\$4,946
24	Consumption Charge (per 1,000 Gallons)																				
25	Bulk Service		248	\$5.70	\$1,415		910	\$5.23	\$4,761		828	\$5.31	\$4,394		1,986	\$10,570	\$5.31	\$10,546	\$5.43	\$10,786	
26	Total Bulk Service Consumption		248		\$1,415		910		\$4,761		828		\$4,394		1,986	\$10,570		\$10,625		\$10,786	
27	Total Bulk Service	2	248		\$2,293	5	910		\$6,747	5	828		\$6,409	12	1,986	\$15,448		\$15,461		\$15,733	
28	Average Bulk Service Bill				\$1,146.33				\$1,349.33				\$1,281.82			\$1,287.37		\$1,291.27		\$1,311.05	
29																					
30	Other Miscellaneous Revenues				\$26				\$96				\$88			\$210		\$210.00		\$210.00	
31																					
32	Adjusted Test Year/ Annualized / Proposed Revenues				\$11,320				\$31,305				\$30,195			\$72,820		\$72,850		\$74,082	
33	Total Per Books / (* Required Revenues)				\$12,525				\$31,311				\$31,311			\$75,147		\$75,147		\$74,511	
34	Less Accrued Revenues				(1,943)				1,460				(1,417)			(1,900)		(1,900)			
35	Adjusted Total Per Books				\$10,582				\$32,771				\$29,894			\$73,247		\$73,247		\$74,511	
36	Difference				(\$739)				\$1,466				(\$301)			\$427		\$397		\$429	
37	Percentage				-5.90%				4.68%				-0.96%			0.57%		0.53%		0.58%	