

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Labrador
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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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1
 Page 1 of 1
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,241,022	\$ (122,136) (A)	\$ 1,118,886	A-3, A-5
2					
3	Utility Land & Land Rights	523	- (A)	523	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	68,914	(68,914) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(569,219)	111,890 (D)	(457,329)	A-3, A-9
10					
11	Less: CIAC	(342)	(E)	(342)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	81	(E)	81	A-3, A-14
14					
15	Acquisition Adjustments	(351,387)	351,387 (F)		-
16					
17	Accum. Amort. of Acq. Adjustments	115,331	(115,331) (F)		-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance		26,994 (G)	26,994	A-3, A-17
22					
23	Total Rate Base	\$ 504,923	\$ 183,891	\$ 688,813	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: A-2

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,721,721	\$ 130,353 (A)	\$ 2,852,074	A-3, A-6
2					
3	Utility Land & Land Rights	-	- (A)	-	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	223	(223) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(918,148)	(112,128) (D)	(1,030,276)	A-3, A-10
10					
11	Less: CIAC	-	(E)	-	A-3, A-12
12					
13	Accumulated Amortization of CIAC	-	(E)	-	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	109,937 (G)	109,937	A-3, A-17
22					
23	Total Rate Base	\$ 1,803,796	\$ 127,939	\$ 1,931,735	

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	(1) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(88,394)	88,394
4	341.5 / 391.7 Transportation Eqpt Wtr	(34,959)	34,959
5	Total Allocations of common Plant between systems	\$ (123,353)	\$ 123,353
6			
7	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0208-PAA-WS)		
8	See detail schedules A-3 COA, A-5 / A-6	\$ (4,877)	\$ 954
9			
10	(3) Pro Forma Plant Additions		
11	354.4 WWTP Sediment Removal		-
12	340.5/390.7 GIS system - allocated portion	3,802	3,772
13	341.5/391.7 Vehicle major upgrade - allocated portion	478	474
14	341.5/391.7 Vehicle replacements - allocated portion	7,257	7,199
15	Total Pro Forma Plant Additions	\$ 11,537	\$ 11,445
16			
17	(4) Plant retired related to Pro Forma		
18	341.5/391.7 Vehicle replacements - allocated portion	\$ (5,443)	\$ (5,399)
19	Total Adjustments to Utility Plant in Service	\$ (122,136)	\$ 130,353
20			
21	(B) Non-Used & Useful Plant		
22			
23	(C) Construction Work in Progress		
24	To remove from rate base average construction work in progress	\$ (68,914)	\$ (223)
25	Total Construction Work in Progress	\$ (68,914)	\$ (223)
26			
27	(D) Accumulated Depreciation		
28	(1) Adjustment to Allocate Common Plant between Systems.		
29	340.5 / 390.7 Office Furn & Eqpt	(76,192)	76,192
30	341.5 / 391.7 Transportation Eqpt Wtr	(27,744)	27,744
31	Total Adjustment to Rate Base allocations between systems	(103,936)	103,936
32			
33	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0208-PAA-WS)		
34	See detail schedules A-3 COA, A-9 / A-10	\$ 856	\$ 21,687
35			
36	(3) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$ (9,252)	\$ (9,179)
37			
38	(4) Annualize Accum Depr for plant additions during TY		
39	330.4 Distribution Reservoir added Nov 2015 (177,376 / 37)	\$ 4,794	
40			
41	(5) Pro Forma Plant Additions		
42	354.4 WWTP Sediment Removal		-
43	340.5/390.7 GIS system - allocated portion	317	315
44	341.5/391.7 Vehicle major upgrade - allocated portion	48	48
45	341.5/391.7 Vehicle replacements - allocated portion	726	720
46	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ 1,091	\$ 1,082
47			
48	(6) Plant retired during the test year related to Pro Forma		
49	341.5/391.7 Vehicle replacements - allocated portion	\$ (5,443)	\$ (5,399)
50	Adjustments to Test Year Accumulated Depreciation	\$ (111,890)	\$ 112,128
51			
52	(E) Contribution in Aid of Construction		
53			
54	(F) To remove Acquisition Adjustment	\$ 351,387	\$ -
55			
56	(F) To remove Accumulated Amortization of Acquisition Adjustment	\$ (115,331)	\$ -
57			
58	(G) Working Capital per Schedule A-17, see A-3 COA	\$ 26,994	\$ 109,937

Line No	Object Number	Account Number	Audit Finding Reference	Audit Adjustment to Books			Audit Adjustment to Books by Date		Adjustment to Annualize for 13 Months by Date		Total MFR Adjustment By Account
				Debit	Credit	Net	COA 7/2015	REV 10/15	7/15 COA	10/15 REV	
1	1090	309.2	F1 JE	1,180		1,180	1,180	-	635	-	635
2	1110	311.4	F5 JE		5,364	(5,364)	(5,364)	-	(2,888)	-	(2,888)
3	1115	320.3	F3 JE		3,693	(3,693)	(3,693)	-	(1,989)	-	(1,989)
4	1125	331.4	F1 JE		1,180	(1,180)	(1,180)	-	(635)	-	(635)
5	TOTAL WATERPLANT ADJUSTMENT										(4,877)
6											
7	1290	354.2	F1 JE	577		577	577	-	311	-	311
8	1295	354.3	F1 JE		577	(577)	(577)	-	(311)	-	(311)
9	1300	354.4	F1 JE		152	(152)	(152)	-	(82)	-	-
10	1300	354.4	REV	152		152	-	152	-	117	35
11	1310	354.5	F2 JE	2,625		2,625	2,625	-	1,413	-	1,413
12	1330	355.4	F1 JE	152		152	152	-	82	-	-
13	1330	355.4	REV		152	(152)	-	(152)	-	(117)	(35)
14	1350	361.2	REV	1		1	-	1	-	1	1
15	1353	361.2	REV		1	(1)	-	(1)	-	(1)	(1)
16	1365	364.2	F2 JE		2,625	(2,625)	(2,625)	-	(1,413)	-	(1,413)
17	1380	371.3	F1 JE		2,202	(2,202)	(2,202)	-	(1,186)	-	-
18	1380	371.3	F4 JE		953	(953)	(953)	-	(513)	-	-
19	1380	371.3	REV	953		953	-	953	-	733	(966)
20	1400	380.4	F4 JE		1,162	(1,162)	(1,162)	-	(626)	-	-
21	1400	380.4	REV	1,162		1,162	-	1,162	-	894	268
22	1410	381.4	F4 JE		2,025	(2,025)	(2,025)	-	(1,090)	-	-
23	1410	381.4	REV	2,025		2,025	-	2,025	-	1,558	468
24	1435	389.2	F1 JE	500		500	500	-	269	-	269
25	1440	389.4	F1 JE	1,702		1,702	1,702	-	916	-	-
26	1440	389.4	REV		1	(1)	-	(1)	-	(1)	915
27	TOTAL WASTEWATER PLANT ADJUSTMENT										954
28											
29	1835	108.301	F1 JE		1,761	(1,761)	(1,761)	-	(948)	-	-
30	1835	108.301	F6 JE		1,122	(1,122)	(1,122)	-	(604)	-	-
31	1835	108.301	REV	3,522		3,522	-	3,522	-	2,709	(1,157)
32	1840	108.302	F1 JE		1,171	(1,171)	(1,171)	-	(631)	-	-
33	1840	108.302	REV	2,342		2,342	-	2,342	-	1,802	(1,171)
34	1845	108.304	F1 JE	42		42	42	-	23	-	-
35	1845	108.304	REV		84	(84)	-	(84)	-	(65)	42
36	1850	108.304	F1 JE	14		14	14	-	8	-	-
37	1850	108.304	REV		28	(28)	-	(28)	-	(22)	14
38	1875	108.307	F1 JE	159		159	159	-	86	-	-
39	1875	108.307	REV		318	(318)	-	(318)	-	(245)	159
40	1885	108.309	F1 JE		79	(79)	(79)	-	(43)	-	-
41	1885	108.309	REV	211		211	-	211	-	162	(119)
42	1900	108.311	F1 JE		42	(42)	(42)	-	(23)	-	-
43	1900	108.311	REV	84		84	-	84	-	65	(42)
44	1905	108.311	F5 JE		1,204	(1,204)	(1,204)	-	(648)	-	648
45	1910	108.320	F1 JE		1	(1)	(1)	-	(1)	-	-
46	1910	108.320	F3 JE	2,022		112	112	-	60	-	-
47	1910	108.320	REV	2		2	-	2	-	2	(62)
48	1915	108.330	F1 JE		1	(1)	(1)	-	(1)	-	-
49	1915	108.330	REV	2		2	-	2	-	2	(1)
50	1920	108.331	F1 JE	44		44	44	-	24	-	-
51	1920	108.331	F1 JE	43		43	43	-	23	-	-
52	1920	108.331	F1 JE	43		43	43	-	23	-	-
53	1920	108.331	REV		131	(131)	-	(131)	-	(101)	78
54	1925	108.333	F1 JE	2		2	2	-	1	-	-
55	1925	108.333	REV		4	(4)	-	(4)	-	(3)	2
56	1930	108.334	F1 JE	7		7	7	-	4	-	-
57	1930	108.334	REV		14	(14)	-	(14)	-	(11)	7
58	1935	108.334	REV		1	(1)	-	(1)	-	(1)	(1)

Line No	Object Number	Account Number	Audit Finding Reference	Audit Adjustment to Books			Audit Adjustment to Books by Date		Adjustment to Annualize for 13 Months by Date		Total MFR Adjustment By Account
				Debit	Credit	Net	COA 7/2015	REV 10/15	7/15 COA	10/15 REV	
1	1945	108.336	F1 JE		1	(1)	(1)	-	(1)	-	
2	1945	108.336	F6 JE			441	(441)	(441)	(237)	-	
3	1945	108.336	REV	2		2	-	2	-	2	235
4	1975	108.340	F1 JE	2,044		2044	2,044	-	1,101	-	
5	1975	108.340	REV		2,044	-2044	-	(2,044)	-	(1,572)	471
6	1985	108.343	F1 JE	38		38	38	-	20	-	
7	1985	108.343	REV		2,082	(2,082)	-	(2,082)	-	(1,602)	1,582
8	1990	108.344	F1 JE			324	(324)	(324)	(174)	-	
9	1990	108.344	REV	648		648	-	648	-	498	(324)
10	2000	108.346	F1 JE	495		495	495	-	267	-	
11	2000	108.346	REV		990	(990)	-	(990)	-	(762)	495
12	TOTAL WATER ACCUM DEPR ADJUSTMENT										856
13											
14	2040	108.352	F1 JE	1		1	1	-	1	-	
15	2040	108.352	REV		2	(2)	-	(2)	-	(2)	1
16	2050	108.354	F1 JE			51	(51)	(51)	(27)	-	
17	2050	108.354	F1 JE			37	(37)	(37)	(20)	-	47
18	2050	108.354	F1 JE			37	(37)	(37)	(20)	-	
19	2050	108.354	REV	139		139	-	139	-	107	(87)
20	2055	108.354	F1 JE	56		56	56	-	30	-	
21	2055	108.354	F1 JE	37		37	37	-	20	-	
22	2055	108.354	F1 JE	37		37	37	-	20	-	
23	2055	108.354	F6 JE		10,633	(10,633)	(10,633)	-	(5,725)	-	
24	2055	108.354	REV			149	(149)	-	(149)	(115)	
25	2055	108.354	REV	29		29	-	29	-	22	5,818
26	2060	108.354	F1 JE		4,541	(4,541)	(4,541)	-	(2,445)	-	
27	2060	108.354	F1 JE	8		8	8	-	4	-	
28	2060	108.354	F1 JE	8		8	8	-	4	-	
29	2060	108.354	REV		152	(152)	-	(152)	-	(117)	
30	2060	108.354	REV	9,074		9,074	-	9,074	-	6,980	(6,867)
31	2065	108.354	REV	27		27	-	27	-	21	(21)
32	2070	108.354	F1 JE		1	(1)	(1)	-	(1)	-	
33	2070	108.354	F2 JE		293	(293)	(293)	-	(158)	-	
34	2070	108.354	REV	83		83	-	83	-	64	94
35	2080	108.355	F1 JE		17	(17)	(17)	-	(9)	-	
36	2080	108.355	F1 JE		12	(12)	(12)	-	(6)	-	
37	2080	108.355	F1 JE		12	(12)	(12)	-	(6)	-	12
38	2090	108.355	REV	152		152	-	152	-	117	
39	2090	108.355	REV	17		17	-	17	-	13	(130)
40	2105	108.360	F1 JE		2	(2)	(2)	-	(1)	-	
41	2105	108.360	F6 JE		25,548	(25,548)	(25,548)	-	(13,757)	-	
42	2105	108.360	REV	4		4	-	4	-	3	13,754
43	2110	108.361	F1 JE	24		24	24	-	13	-	
44	2110	108.361	REV		1	(1)	-	(1)	-	(1)	
45	2110	108.361	REV		48	(48)	-	(48)	-	(37)	25
46	2113	108.361	F1 JE	32		32	32	-	17	-	
47	2113	108.361	REV	1		1	-	1	-	1	
48	2113	108.361	REV		64	(64)	-	(64)	-	(49)	31
49	2120	108.363	F1 JE	14		14	14	-	8	-	
50	2120	108.363	REV		28	(28)	-	(28)	-	(22)	14
51	2125	108.364	F2 JE	1,878		1,878	1,878	-	1,011	-	
52	2125	108.364	REV	1,353		1,353	-	1,353	-	1,041	(2,052)
53	2140	108.371	F1 JE	349		349	349	-	188	-	
54	2140	108.371	F1 JE	194		194	194	-	104	-	
55	2140	108.371	F1 JE	194		194	194	-	104	-	
56	2140	108.371	F4 JE	1,050		1,050	1,050	-	566	-	
57	2140	108.371	F4 JE		112	(112)	(112)	-	(60)	-	
58	2140	108.371	REV		953	(953)	-	(953)	-	(733)	

Line No	Object Number	Account Number	Audit Finding Reference	Audit Adjustment to Books			Audit Adjustment to Books by Date		Adjustment to Annualize for 13 Months by Date		Total MFR Adjustment By Account
				Debit	Credit	Net	COA 7/2015	REV 10/15	7/15 COA	10/15 REV	
1	2140	108.371	REV		1,830	(1,830)	-	(1,830)	-	(1,408)	1,239
2	2160	108.380	F4 JE	1,340		1,340	1,340	-	721	-	-
3	2160	108.380	F4 JE		136	(136)	(136)	-	(73)	-	-
4	2160	108.380	REV		1,162	(1,162)	-	(1,162)	-	(894)	-
5	2160	108.380	REV		1,203	(1,203)	-	(1,203)	-	(925)	1,892
6	2170	108.381	F4 JE	2,189		2,189	2,189	-	1,179	-	-
7	2170	108.381	F4 JE		109	(109)	(109)	-	(59)	-	-
8	2170	108.381	F6 JE		7,074	(7,074)	(7,074)	-	(3,809)	-	-
9	2170	108.381	REV		2,025	(2,025)	-	(2,025)	-	(1,558)	-
10	2170	108.381	REV	2,189		2,189	-	2,189	-	1,684	3,683
11	2180	108.382	F6 JE		5,436	(5,436)	(5,436)	-	(2,927)	-	2,927
12	2195	108.389	F1 JE		43	(43)	(43)	-	(23)	-	-
13	2195	108.389	F1 JE		44	(44)	(44)	-	(24)	-	-
14	2195	108.389	F1 JE		44	(44)	(44)	-	(24)	-	-
15	2195	108.389	REV	130		130	-	130	-	100	(76)
16	2200	108.389	F1 JE		275	(275)	(275)	-	(148)	-	-
17	2200	108.389	F1 JE		63	(63)	(63)	-	(34)	-	-
18	2200	108.389	F1 JE		63	(63)	(63)	-	(34)	-	-
19	2200	108.389	REV	1		1	-	1	-	1	-
20	2200	108.389	REV	338		338	-	338	-	260	(227)
21	2230	108.393	F1 JE	2		2	2	-	1	-	-
22	2230	108.393	REV		2	(2)	-	(2)	-	(2)	1
23	2235	108.394	F1 JE	1		1	1	-	1	-	-
24	2235	108.394	REV		40	(40)	-	(40)	-	(31)	30
25	2280	108.374	F1 JE		2	(2)	(2)	-	(1)	-	-
26	2280	108.374	REV	2,936		2,936	-	2,936	-	2,258	(2,257)
27	2285	108.375	F1 JE	1		1	1	-	1	-	-
28	2285	108.375	F6 JE		2,932	(2,932)	(2,932)	-	(1,579)	-	-
29	2285	108.375	REV		2,934	(2,934)	-	(2,934)	-	(2,257)	3,836
30	TOTAL WASTEWATER ACCUM DEPR ADJUSTMENT										21,687
31											
32	3000	183.000	F3 JE	3,693		3,693	3,693	-	1,989	-	1,989
33	3155	183.000	F3 JE		3,024	(739)	(739)	-	(398)	-	(398)
34	TOTAL DEFERRED DEBIT ADJUSTMENT (A-18)										1,591

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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: A-4
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 Per Annual Report	\$ 1,055,030	\$ 2,106,177
2	Additions	17,004	744,281
3	Retirements	(560)	(17,342)
4	Adjustment - Rounding	1	
5	Balance 12/31/2014	\$ 1,071,475	\$ 2,833,116
6	Additions	213,651	33,443
7	Retirements	(5,432)	(1,366)
8	Adjustment - Rounding	(1)	
9	Balance 12/31/2015	1,279,693	2,865,193
10			
11	* Rate Base Last Established PSC-15-0208-PAA-WS		

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

Florida Public Service Commission

Schedule: A-5
Page 1 of 2
Preparer: Deborah Swain

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Allocations	Adjustments COAs	Proforma	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -		
3	302.1 Franchises	7,980	7,980	7,979	-	-	-	7,979		
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	18,448	18,448	18,448	-	-	-	18,448		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-		
10	307.2 Wells & Springs	57,686	57,686	57,686	-	-	-	57,686		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-		
12	309.2 Supply Mains	-	1,341	582	-	635	-	1,217		
13	310.2 Power Generation Equipment	203	203	203	-	-	-	203		
14	311.2 Pumping Equipment	-	450	381	-	-	-	381		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-	-	-	-	-	-	-		
18	304.3 Structures & Improvements	3,123	5,414	4,254	-	-	-	4,254		
19	311.3 Pumping Equipment	169,712	172,323	170,959	-	-	-	170,959		
20	320.3 Water Treatment Equipment	24,645	22,899	23,576	-	(1,989)	-	21,587		
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-		
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	-	-	-	-	-	-	-		
24	304.4 Structures & Improvements	-	-	-	-	-	-	-		
25	311.4 Pumping Equipment	169,364	164,000	166,889	-	(2,888)	-	164,001		
26	330.4 Distr. Reservoirs & Standpipes	43,228	223,069	71,870	-	-	-	71,870		
27	331.4 Transm. & Distribution Mains	263,927	264,726	264,995	-	(635)	-	264,360		
28	333.4 Services	39,506	43,713	42,874	-	-	-	42,874		
29	334.4 Meters & Meter Installations	42,505	47,715	45,002	-	-	-	45,002		
30	335.4 Hydrants	8,035	8,035	8,035	-	-	-	8,035		
31	336.4 Backflow Prevention Devices	248	248	248	-	-	-	248		
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-		
33	GENERAL PLANT									
34	303.5 Land & Land Rights	532	521	523	-	-	-	523		
35	304.5 Structures & Improvements	39,322	39,291	38,931	-	-	-	38,931		
36	340.5 Office Furniture & Equipment	194,254	193,672	192,437	(88,394)	-	3,802	107,845		
37	341.5 Transportation Equipment	68,616	70,798	70,224	(34,959)	-	2,292	37,557		
38	342.5 Stores Equipment	-	-	-	-	-	-	-		
39	343.5 Tools, Shop & Garage Equipment	39,514	39,452	39,445	-	-	-	39,445		
40	344.5 Laboratory Equipment	443	443	443	-	-	-	443		
41	345.5 Power Operated Equipment	-	18,495	12,529	-	-	-	12,529		
42	346.5 Communication Equipment	3,067	3,024	3,032	-	-	-	3,032		
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-		
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-		
45	Total	\$ 1,194,360	\$ 1,403,946	\$ 1,241,545	\$ (123,353)	\$ (4,877)	\$ 6,094	\$ 1,119,409		
46	Reconciliation to Annual Report: Allocations between systems:									
47	305.5 Office Structure	-	-	-	-	-	-	-		
48	340.5 Office Furniture & Equipment	(88,872)	(88,996)	(88,394)	-	-	-	-		
49	341.5 Transportation Equipment	(34,013)	(35,258)	(34,959)	-	-	-	-		
50	343.5 Tools, Shop & Misc Eqpt.	-	-	-	-	-	-	-		
51	344.5 Laboratory Equipment	-	-	-	-	-	-	-		
52	345.5 Power Operated Equipment	-	-	-	-	-	-	-		
53	346.5 Communication Equipment	-	-	-	-	-	-	-		
54	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-		
55	348.5 Other Plant - Allocations	-	-	-	-	-	-	-		
56	Total Per Annual Report	1,071,475	1,279,692	1,118,192						

* Including Allocations between Systems.

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

Florida Public Service Commission

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

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

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	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -
3	302.1 Franchises	7,980	7,980	7,980	7,980	7,980	7,979	7,979	7,979	7,979	7,979	7,979	7,979	7,980	7,979
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	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448	18,448
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686	57,686
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	1,180	1,180	1,261	1,261	1,341	1,341	582
13	310.2 Power Generation Equipment	203	203	203	203	203	203	203	203	203	203	203	203	203	203
14	311.2 Pumping Equipment	-	-	450	450	450	450	450	450	450	450	450	450	450	381
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	3,123	3,123	3,123	3,123	3,285	3,285	4,136	5,033	5,414	5,414	5,414	5,414	5,414	4,254
19	311.3 Pumping Equipment	169,712	169,712	170,496	170,496	170,818	171,019	171,019	171,019	171,019	171,019	171,487	172,323	172,323	170,959
20	320.3 Water Treatment Equipment	24,645	24,645	24,645	24,645	24,645	24,825	25,095	21,729	21,729	21,909	22,269	22,809	22,899	23,576
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	311.4 Pumping Equipment	169,364	169,364	169,364	169,364	169,364	169,364	169,364	164,000	164,000	164,000	164,000	164,000	164,000	166,889
26	330.4 Distr. Reservoirs & Standpipes	43,228	43,228	43,228	43,228	43,228	43,913	45,383	45,683	45,683	45,683	45,683	223,069	223,069	71,870
27	331.4 Transm. & Distribution Mains	263,927	264,472	264,552	265,906	265,906	265,906	265,906	264,726	264,726	264,726	264,726	264,726	264,726	264,995
28	333.4 Services	39,506	39,788	41,783	43,349	43,551	43,632	43,632	43,632	43,632	43,713	43,713	43,713	43,713	42,874
29	334.4 Meters & Meter Installations	42,505	42,505	42,586	43,937	44,215	44,912	44,912	44,912	45,658	45,738	47,715	47,715	47,715	45,002
30	335.4 Hydrants	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035
31	336.4 Backflow Prevention Devices	248	248	248	248	248	248	248	248	248	248	248	248	248	248
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	GENERAL PLANT														
34	303.5 Land & Land Rights	532	535	529	528	525	522	520	518	518	513	517	519	521	523
35	304.5 Structures & Improvements	39,322	39,503	39,258	39,206	38,863	38,644	38,576	38,585	38,607	38,465	38,739	39,050	39,291	38,931
36	340.5 Office Furniture & Equipment	194,254	195,073	193,275	193,193	191,993	191,107	191,330	191,050	191,797	190,456	191,845	192,630	193,672	192,437
37	341.5 Transportation Equipment	68,616	68,924	68,746	73,114	71,709	71,294	71,198	69,042	68,925	69,760	70,251	70,531	70,798	70,224
38	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	39,514	39,538	39,523	39,503	39,449	39,419	39,398	39,382	39,382	39,377	39,413	39,433	39,452	39,445
40	344.5 Laboratory Equipment	443	443	443	443	443	443	443	443	443	443	443	443	443	443
41	345.5 Power Operated Equipment	-	-	13,288	13,288	13,288	13,288	13,288	13,288	13,288	14,377	18,495	18,495	18,495	12,529
42	346.5 Communication Equipment	3,067	3,077	3,055	3,051	3,038	3,027	3,021	3,014	3,014	2,996	3,010	3,018	3,024	3,032
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total	\$ 1,194,360	\$ 1,196,531	\$ 1,210,945	\$ 1,219,425	\$ 1,217,370	\$ 1,217,650	\$ 1,220,273	\$ 1,210,285	\$ 1,212,065	\$ 1,212,900	\$ 1,222,029	\$ 1,402,278	\$ 1,403,946	\$ 1,241,545
46	Reconciliation to Annual Report: Allocations between systems:														
47	305.5 Office Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	340.5 Office Furniture & Equipment	(88,872)	(89,650)	(88,800)	(88,772)	(88,226)	(87,781)	(87,898)	(87,775)	(88,146)	(87,522)	(88,161)	(88,524)	(88,996)	(88,394)
49	341.5 Transportation Equipment	(34,013)	(34,324)	(34,235)	(36,411)	(35,711)	(35,505)	(35,456)	(34,383)	(34,324)	(34,741)	(34,985)	(35,124)	(35,258)	(34,959)
50	343.5 Tools, Shop & Misc. Eqpt.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Rounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Total Per Annual Report	1,071,475	1,072,557	1,087,910	1,094,242	1,093,433	1,094,364	1,096,919	1,088,127	1,089,595	1,090,637	1,098,883	1,278,630	1,279,692	1,118,192

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

Florida Public Service Commission

Schedule: A-6

Page 1 of 2

Preparer: Deborah Swain

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Prior Year 12/31/14	Test Year 12/31/15	13 Month Average Balance	Allocations	Adjustments COAs	Proforma	Adjusted Average	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -		
3	352.1 Franchises	7,933	7,933	7,933				7,933		
4	389.1 Other Plant & Misc. Equipment	-	-	-				-		
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-	-				-		
7	354.2 Structures & Improvements	-	577	266		311		577		
8	355.2 Power Gen Equipment	-	-	-				-		
9	360.2 Collection Sewers - Force	43,684	45,698	45,010				45,010		
10	361.2 Collection Sewers - Gravity	378,676	378,838	378,801				378,801		
11	362.2 Special Collecting Structures	2,485	2,485	2,485				2,485		
12	363.2 Services to Customers	14,206	14,206	14,206				14,206		
13	364.2 Flow Measuring Devices	7,063	14,129	7,797		(1,413)		6,384		
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	20,020	19,786	19,833		(311)		19,522		
19	370.3 Receiving Wells	-	-	-				-		
20	371.3 Pumping Equipment	49,113	52,191	50,721		(966)		49,755		
21	389.3 Other Plant & Misc. Equipment	-	500	231		269		500		
22	TREATMENT AND DISPOSAL PLANT									
23	353.4 Land & Land Rights	-	-	-				-		
24	354.4 Structures & Improvements	1,479,262	1,479,706	1,479,420		35		1,479,455		
25	355.4 Power Gen Equip	-	-	35		(35)		-		
26	380.4 Treatment & Disposal Equipment	653,163	657,077	654,685		268		654,953		
27	381.4 Plant Sewers	20,177	27,929	22,935		467		23,402		
28	382.4 Outfall Sewer Lines	5,778	5,778	5,778				5,778		
29	389.4 Other Plant & Misc. Equipment	-	1,701	785		916		1,701		
30	RECLAIMED WATER DISTRIBUTION PLANT									
31	353.5 Land & Land Rights	-	-	-				-		
32	354.5 Structure & Improvements	7,686	10,311	8,897		1,413		10,310		
33	371.5 Pumping Equipment WTP	-	-	-				-		
34	371.6 Pumping Equipment Dist	-	-	-				-		
35	374.5 Reuse Distribution Reservoirs	-	-	-				-		
36	375.6 Reuse Transmission & Distribution	12,441	12,643	12,570				12,570		
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	3,440	3,440	3,440				3,440		
43	390.7 Office Furniture & Equipment	542	542	542	88,394		3,772	92,708		
44	391.7 Transportation Equipment	-	-	-	34,959		2,274	37,233		
45	392.7 Stores Equipment	-	-	-				-		
46	393.7 Tools, Shop & Garage Equipment	2,190	3,100	2,980				2,980		
47	394.7 Laboratory Equipment	552	552	552				552		
48	395.7 Power Operated Equipment	1,819	1,819	1,819				1,819		
49	396.7 Communication Equipment	-	-	-				-		
50	397.7 Miscellaneous Equipment	-	-	-				-		
51	398.7 Other Plant - Allocations	-	-	-				-		
52	Total	\$ 2,710,230	\$ 2,740,940	\$ 2,721,721	\$ 123,353	\$ 954	\$ 6,046	\$ 2,852,074		
53	Reconciliation to Annual Report: Allocations between systems:									
54	304.5 Structures & Improvements	-	-	-				-		
55	340.5 Office Furniture & Equipment	88,872	88,996	88,394						
56	341.5 Transportation Equipment	34,013	35,258	34,959						
57	343.5 Tools, Shop & Garage Equipment	-	-	-				-		
58	344.5 Laboratory Equipment	-	-	-				-		
59	345.5 Power Operated Equipment	-	-	-				-		
60	346.5 Communication Equipment	-	-	-				-		
61	347.5 Miscellaneous Equipment	-	-	-				-		
62	348.5 Other Plant - Allocations	-	-	-				-		
63	Total Per Annual Report	2,833,115	2,865,194	2,845,074						

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	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	352.1 Franchises	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	577	577	577	577	577	577	577	266
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	43,684	43,684	43,887	44,853	45,073	45,276	45,496	45,496	45,496	45,496	45,496	45,496	45,698	45,698	45,010
10	361.2 Collection Sewers - Gravity	378,676	378,676	378,676	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,838	378,801
11	362.2 Special Collecting Structures	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485
12	363.2 Services to Customers	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206	14,206
13	364.2 Flow Measuring Devices	7,063	7,225	7,305	7,305	7,467	7,668	7,789	5,164	5,164	5,164	8,327	11,590	14,129	14,129	7,797
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	20,020	20,020	20,020	20,020	20,020	20,020	20,020	19,443	19,443	19,443	19,786	19,786	19,786	19,786	19,833
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	49,113	49,536	49,536	50,963	51,124	51,124	51,509	50,222	50,222	50,303	51,336	52,191	52,191	52,191	50,721
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	500	500	500	500	500	500	500	231
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	1,479,262	1,479,262	1,479,424	1,479,424	1,479,424	1,479,424	1,479,424	1,479,312	1,479,312	1,479,312	1,479,464	1,479,706	1,479,706	1,479,706	1,479,420
25	355.4 Power Gen Equip	-	-	-	-	-	-	-	152	152	152	-	-	-	-	35
26	380.4 Treatment & Disposal Equipment	653,163	653,431	654,153	654,153	654,351	654,351	654,351	653,188	653,188	655,354	657,077	657,077	657,077	657,077	654,685
27	381.4 Plant Sewers	20,177	20,177	20,177	20,845	20,845	23,871	23,893	21,868	21,868	21,868	27,273	27,370	27,929	27,929	22,935
28	382.4 Outfall Sewer Lines	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778	5,778
29	389.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	1,702	1,702	1,702	1,701	1,701	1,701	1,701	785
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	7,686	7,686	7,686	7,686	7,686	7,686	7,686	7,686	10,311	10,311	10,311	10,311	10,311	10,311	8,897
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	375.6 Reuse Transmission & Distribution	12,441	12,441	12,441	12,441	12,502	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,643	12,570
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	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440
43	390.7 Office Furniture & Equipment	542	542	542	542	542	542	542	542	542	542	542	542	542	542	542
44	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393.7 Tools, Shop & Garage Equipment	2,190	2,976	2,976	2,976	2,976	2,976	3,020	3,020	3,100	3,100	3,100	3,100	3,100	3,100	2,980
47	394.7 Laboratory Equipment	552	552	552	552	552	552	552	552	552	552	552	552	552	552	552
48	395.7 Power Operated Equipment	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819
49	396.7 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Total	\$ 2,710,230	\$ 2,711,869	\$ 2,713,036	\$ 2,716,259	\$ 2,717,061	\$ 2,720,675	\$ 2,721,423	\$ 2,719,271	\$ 2,719,271	\$ 2,721,518	\$ 2,733,183	\$ 2,737,640	\$ 2,740,940	\$ 2,721,721	
53	Reconciliation to Annual Report: Allocations between Systems:															
54	304.5 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	340.5 Office Furniture & Equipment	88,872	89,650	88,800	88,772	88,226	87,781	87,898	87,775	88,146	87,522	88,161	88,524	88,996	88,996	88,394
56	341.5 Transportation Equipment	34,013	34,324	34,235	36,411	35,711	35,505	35,456	34,383	34,324	34,741	34,985	35,124	35,258	35,258	34,959
57	343.5 Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Rounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Total Per Annual Report	2,833,115	2,835,843	2,836,071	2,841,442	2,840,998	2,843,961	2,844,777	2,841,429	2,841,741	2,843,781	2,856,329	2,861,288	2,865,194	2,845,074	

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: A-7

Docket No.: 160101 - WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: A-8
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 405,681	\$ 884,424
2	Additions	51,220	89,830
3	Retirements	(8,125)	(27,512)
4	Adjustment - Correct beginning balance		
5	Balance 12/31/2014 ¹	\$ 448,776	\$ 946,742
6	Additions	26,796	180,499
7	Retirements	(5,432)	(27,767)
8	Adjustment - Rounding		
9	Balance 12/31/2015 ²	\$ 470,140	\$ 1,099,474
10			
11			
12	* Rate Base Last Established PSC-15-0208-PAA-WS		

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Deborah Swain

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(6) Adjustments			(8) Proforma	(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount
					(5) Allocations	(6) COAs	(7) Other Test Yr				
1	INTANGIBLE PLANT										
2	301.1 Organization	\$ (1,000)	\$ (1,639)	\$ (482)		\$ (1,157)		\$ (1,639)			
3	302.1 Franchises	3,000	2,028	3,099		(1,171)		1,928			
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	6,241	6,861	6,530		42		6,572			
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		-			
9	306.2 Lake, River & Other Intakes	-	-	-		-		-			
10	307.2 Wells & Springs	38,399	40,481	39,361		159		39,520			
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		-			
12	309.2 Supply Mains	-	(10)	40		(120)		(80)			
13	310.2 Power Generation Equipment	59	69	64		-		64			
14	311.2 Pumping Equipment	-	19	8		-		8			
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		-			
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	-	-	-		-		-			
18	304.3 Structures & Improvements	633	547	566		14		580			
19	311.3 Pumping Equipment	54,552	63,063	58,820		(42)		58,778			
20	320.3 Water Treatment Equipment	3,047	4,016	3,547		(62)		3,485			
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		-			
22	TRANSMISSION & DISTRIBUTION PLANT										
23	303.4 Land & Land Rights	-	-	-		-		-			
24	304.4 Structures & Improvements	-	-	-		-		-			
25	311.4 Pumping Equipment	13,587	23,148	18,351		648		18,999			
26	330.4 Distr. Reservoirs & Standpipes	21,368	157	18,484		(1)	4,794	23,277			
27	331.4 Transm. & Distribution Mains	132,183	138,362	135,244		77		135,321			
28	333.4 Services	(169)	(2,286)	(2,297)		2		(2,295)			
29	334.4 Meters & Meter Installations	10,443	12,712	11,551		6		11,557			
30	335.4 Hydrants	(95)	83	(6)		-		(6)			
31	336.4 Backflow Prevention Devices	(425)	32	(213)		236		23			
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		-			
33	GENERAL PLANT										
34	303.5 Land & Land Rights	-	-	-		-		-			
35	304.5 Structures & Improvements	16,621	17,144	16,761		-		16,761			
36	340.5 Office Furniture & Equipment	158,142	176,241	165,512	(76,192)	472	(9,252)	80,856			
37	341.5 Transportation Equipment	55,178	55,711	55,730	(27,744)	-	(4,669)	23,317			
38	342.5 Stores Equipment	-	-	-		-		-			
39	343.5 Tools, Shop & Garage Equipment	34,185	38,622	35,802		1,581		37,383			
40	344.5 Laboratory Equipment	241	(59)	251		(324)		(73)			
41	345.5 Power Operated Equipment	-	1,039	409		-		409			
42	346.5 Communication Equipment	1,977	2,726	2,087		495		2,582			
43	347.5 Miscellaneous Equipment	-	-	-		-		-			
44	348.5 Other Plant - Allocations	-	-	-		-		-			
45	Total	\$ 548,166	\$ 579,067	\$ 569,219	\$ (103,936)	\$ 856	\$ (9,252)	\$ 442	\$ 457,329		
46	<u>Reconciliation to Annual Report: Allocations between systems:</u>										
47	Common Plant Allocations:										
48	304.5 Structures & Improvements	-	-	-		-		-			
49	340.5 Office Furniture & Equipment	(72,039)	(81,183)	(76,192)		-		-			
50	341.5 Transportation Equipment	(27,352)	(27,744)	(27,744)		-		-			
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	448,776	470,140	465,283							

		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)	(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	301.1 Organization	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	1,883	1,883	1,883	(1,639)	(1,639)	(1,639)	(482)	
3	302.1 Franchises	3,000	3,016	3,033	3,050	3,066	3,083	3,099	4,287	4,304	4,320	1,995	2,012	2,028	3,099	
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	6,241	6,290	6,338	6,386	6,434	6,482	6,530	6,537	6,585	6,633	6,765	6,813	6,861	6,530	
8	305.2 Collect. & Impound. Reservoirs															
9	306.2 Lake, River & Other Intakes															
10	307.2 Wells & Springs	38,399	38,560	38,720	38,880	39,040	39,201	39,361	39,362	39,522	39,683	40,161	40,321	40,481	39,361	
11	308.2 Infiltration Galleries & Tunnels															
12	309.2 Supply Mains								186	189	192	(16)	(13)	(10)	40	
13	310.2 Power Generation Equipment	59	60	61	62	62	63	64	65	66	67	68	68	69	64	
14	311.2 Pumping Equipment				2	4	6	8	9	11	13	15	17	19	8	
15	339.2 Other Plant & Misc. Equipment															
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights															
18	304.3 Structures & Improvements	633	641	649	657	666	674	449	448	462	476	518	533	547	566	
19	311.3 Pumping Equipment	54,552	55,259	55,969	56,680	57,392	58,104	58,817	59,571	60,284	60,997	61,627	62,345	63,063	58,820	
20	320.3 Water Treatment Equipment	3,047	3,140	3,234	3,327	3,420	3,514	3,610	3,595	3,678	3,761	3,843	3,929	4,016	3,547	
21	339.3 Other Plant & Misc. Equipment															
22	TRANSMISSION & DISTRIBUTION PLANT															
23	303.4 Land & Land Rights															
24	304.4 Structures & Improvements															
25	311.4 Pumping Equipment	13,587	14,293	14,999	15,704	16,410	17,116	17,821	19,731	20,414	21,098	21,781	22,464	23,148	18,951	
26	330.4 Distr. Reservoirs & Standpipes	21,368	21,465	21,562	21,660	21,757	21,854	21,957	22,061	22,164	22,267	22,368	(346)	157	18,484	
27	331.4 Transm. & Distribution Mains	132,183	132,697	133,211	133,727	134,243	134,760	135,276	135,661	136,175	136,689	137,334	137,848	138,362	135,244	
28	333.4 Services	(169)	(86)	(2,634)	(3,107)	(3,016)	(2,925)	(2,834)	(2,745)	(2,654)	(2,563)	(2,468)	(2,377)	(2,286)	(2,297)	
29	334.4 Meters & Meter Installations	10,443	10,620	10,798	10,981	11,165	11,352	11,539	11,719	11,910	12,100	12,314	12,513	12,712	11,551	
30	335.4 Hydrants	(95)	(80)	(65)	(50)	(35)	(21)	(6)	9	24	39	54	68	83	(6)	
31	336.4 Backflow Prevention Devices	(425)	(423)	(422)	(421)	(419)	(418)	(417)	27	28	30	29	30	32	(213)	
32	339.4 Other Plant & Misc. Equipment															
33	GENERAL PLANT															
34	303.5 Land & Land Rights															
35	304.5 Structures & Improvements	16,621	16,766	16,717	16,738	16,663	16,635	16,643	16,649	16,718	16,698	16,883	17,016	17,144	16,761	
36	340.5 Office Furniture & Equipment	158,142	160,641	160,766	162,215	163,019	163,880	165,009	164,104	165,965	166,353	171,415	173,911	176,241	165,512	
37	341.5 Transportation Equipment	55,178	56,182	56,423	58,827	58,032	58,165	58,398	52,340	52,819	53,286	54,209	54,919	55,711	55,730	
38	342.5 Stores Equipment															
39	343.5 Tools, Shop & Garage Equipment	34,185	34,415	34,605	34,788	34,935	35,106	35,288	35,437	35,642	35,841	38,168	38,395	38,622	35,802	
40	344.5 Laboratory Equipment	241	242	242	243	245	248	250	257	259	262	(61)	(59)	251		
41	345.5 Power Operated Equipment				92	185	277	369	461	554	654	782	910	1,039	409	
42	346.5 Communication Equipment	1,977	1,998	2,003	2,018	2,037	2,056	2,078	1,604	1,630	1,645	2,668	2,697	2,726	2,087	
43	347.5 Miscellaneous Equipment															
44	348.5 Other Plant - Allocations															
45	Total	\$ 548,166	\$ 554,696	\$ 555,207	\$ 561,458	\$ 564,305	\$ 568,213	\$ 572,310	\$ 573,579	\$ 578,950	\$ 582,739	\$ 588,809	\$ 572,375	\$ 579,067	\$ 569,219	
46	Reconciliation to Annual Report: Allocations between systems:															
47	304.5 Structures & Improvements															
48	340.5 Office Furniture & Equipment	(72,039)	(73,566)	(73,647)	(74,358)	(74,779)	(75,214)	(75,771)	(76,334)	(77,234)	(77,436)	(78,873)	(80,068)	(81,183)	(76,192)	
49	341.5 Transportation Equipment	(27,352)	(27,979)	(28,098)	(29,296)	(28,900)	(28,966)	(29,082)	(26,065)	(26,304)	(26,536)	(26,996)	(27,349)	(27,744)	(27,744)	
50	343.5 Tools, Shop & Garage Equipment															
51	344.5 Laboratory Equipment															
52	345.5 Power Operated Equipment															
53	346.5 Communication Equipment															
54	347.5 Miscellaneous Equipment															
55	348.5 Other Tangible Plant															
56	Rounding															
57	Total Per Annual Report	448,776	453,151	453,462	457,804	460,626	464,033	467,457	471,180	475,412	478,767	482,940	464,958	470,140	465,283	

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Labrador
 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: Deborah Swain

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 Average Balance	(6) Adjustments			(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount	
					(5) Allocations	(7) Other Test Yr	(8) Proforma				
1	INTANGIBLE PLANT										
2	351.1 Organization	\$ -	\$ -	\$ -				\$ -			
3	352.1 Franchises	3,389	3,588	3,488		1		3,489			
4	389.1 Other Plant & Misc. Equipment	-	-	-				-			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-	-	-				-			
7	354.2 Structures & Improvements	50	(7)	54		(40)		14			
8	355.2 Power Gen Equipment	-	41	19		13		32			
9	360.2 Collection Sewers - Force	(24,097)	2,952	(11,559)		13,755		2,196			
10	361.2 Collection Sewers - Gravity	202,649	211,107	206,850		56		206,906			
11	362.2 Special Collecting Structures	-	52	22		-		22			
12	363.2 Services to Customers	580	807	687		14		701			
13	364.2 Flow Measuring Devices	1,922	307	1,485		(2,052)		(567)			
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	(9,832)	1,636	(4,535)		5,818		1,283			
19	370.3 Receiving Wells	-	-	-		-		-			
20	371.3 Pumping Equipment	(711)	2,676	55		1,239		1,294			
21	389.3 Other Plant & Misc. Equipment	-	13	33		(76)		(43)			
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-	-	-		-		-			
24	354.4 Structures & Improvements	436,948	478,905	460,154		(6,867)		453,287			
25	355.4 Power Gen Equipment	-	(167)	(38)		(130)		(168)			
26	371.4 Pumping Equipment	-	-	-		-		-			
27	380.4 Treatment & Disposal Equipment	256,386	293,376	274,229		1,893		276,122			
28	381.4 Plant Sewers	(13,088)	(7,597)	(10,507)		3,683		(6,824)			
29	382.4 Outfall Sewer Lines	(5,244)	385	(2,638)		2,927		289			
30	389.4 Other Plant & Misc. Equipment	-	101	116		(227)		(111)			
31	RECLAIMED WATER DISTRIBUTION PLANT										
32	354.6 Structures & Improvements Reuse	(387)	72	(149)		73		(76)			
33	371.5 Pumping Equipment WTP	-	-	-		-		-			
34	371.6 Pumping Equipment Dist	-	-	-		-		-			
35	374.5 Reuse Distribution Reservoirs	-	(2,934)	(677)		(2,257)		(2,934)			
36	375.6 Reuse Transmission & Dist	(2,642)	3,517	(466)		3,836		3,370			
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	-	90	38		-		38			
43	390.7 Office Furniture & Equipment	152	188	170	76,192	-	(9,179)	315	67,498		
44	391.7 Transportation Equipment	-	-	-	27,744	-	(4,632)	23,112			
45	393.7 Tools, Shop & Garage Equipment	811	748	749		0		749			
46	394.7 Laboratory Equipment	174	250	201		30		231			
47	395.7 Power Operated Equipment	291	443	367		-		367			
48	396.7 Communication Equipment	-	-	-		-		-			
49	397.7 Miscellaneous Equipment	-	-	-		-		-			
50	348.7 Other Plant - Allocations	-	-	-		-		-			
51	Total	847,352	990,547	918,148	103,936	21,687	(9,179)	(4,317)	1,030,276		
52	Reconciliation to Annual Report: Allocations between systems:										
53	304.5 Structures & Improvements	-	-	-							
54	340.5 Office Furniture & Equipment	72,039	81,183	76,192							
55	341.5 Transportation Equipment	27,352	27,744	27,744							
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 Tangible Plant	-	-	-							
62	Rounding	-	-	-							
63	Total Per Annual Report	946,742	1,099,474	1,022,084							

* Including Allocations between Systems.

		Recap Schedules: A-2, A-8													
		Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.													
Line No.	(1) Account No. and Name	(2) 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	351.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	352.1 Franchises	3,389	3,405	3,422	3,438	3,455	3,471	3,488	3,503	3,520	3,537	3,555	3,572	3,588	3,488
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	50	50	50	50	50	50	50	124	126	127	(10)	(9)	(7)	54
8	355.2 Power Gen Equipment								41	41	41	41	41	41	19
9	360.2 Collection Sewers - Force	(24,097)	(23,976)	(23,854)	(23,729)	(23,604)	(23,478)	(23,353)	2,324	2,450	2,576	2,699	2,825	2,952	(11,559)
10	361.2 Collection Sewers - Gravity	202,649	203,349	204,049	204,749	205,449	206,150	206,850	207,494	208,194	208,895	209,707	210,407	211,107	206,850
11	362.2 Special Collecting Structures				5	10	16	21	26	31	36	41	47	52	22
12	363.2 Services to Customers	580	598	616	634	651	669	687	691	708	726	772	790	807	687
13	364.2 Flow Measuring Devices	1,922	2,043	2,164	2,286	2,411	2,538	2,668	920	1,006	1,092	(122)	71	307	1,485
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	(9,832)	(9,765)	(9,699)	(9,632)	(9,565)	(9,499)	(9,432)	1,188	1,253	1,318	1,504	1,570	1,636	(4,535)
19	370.3 Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	
20	371.3 Pumping Equipment	(711)	(1,038)	(808)	(573)	(336)	(99)	139	(1,288)	(1,056)	(823)	2,193	2,435	2,676	55
21	389.3 Other Plant & Misc. Equipment								131	133	136	8	10	13	33
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements	436,948	440,811	444,673	448,536	452,399	456,262	460,124	468,513	472,375	476,238	471,178	475,042	478,905	460,154
25	355.4 Power Gen Equipment									0.63	1.26	(167.11)	(167.11)	(167.11)	(38)
26	371.4 Pumping Equipment														
27	380.4 Treatment & Disposal Equipment	256,386	259,412	262,035	265,063	268,209	271,239	274,268	276,094	279,118	282,152	287,292	290,334	293,376	274,229
28	381.4 Plant Sewers	(13,088)	(13,040)	(12,992)	(12,943)	(12,893)	(12,836)	(12,779)	(7,728)	(7,676)	(7,624)	(7,728)	(7,663)	(7,597)	(10,507)
29	382.4 Outfall Sewer Lines	(5,244)	(5,228)	(5,211)	(5,195)	(5,179)	(5,163)	(5,147)	305	321	337	353	369	385	(2,638)
30	389.4 Other Plant & Misc. Equipment								400	408	416	85	93	101	116
31	RECLAIMED WATER DISTRIBUTION PLANT														
32	354.6 Structures & Improvements Reuse	(387)	(367)	(347)	(327)	(307)	(287)	(267)	47	74	101	18	45	72	(149)
33	371.5 Pumping Equipment WTP														
34	371.6 Pumping Equipment Dist														
35	374.6 Reuse Distribution Reservoirs							2	2	2	(2,934)	(2,934)	(2,934)	(2,934)	(677)
36	375.6 Reuse Transmission & Distribution	(2,642)	(2,617)	(2,593)	(2,569)	(2,545)	(2,520)	(2,496)	460	484	509	3,467	3,492	3,517	(466)
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				9	18	27	36	45	54	63	72	81	90	38
42	354.7 Structures & Improvements														
43	390.7 Office Furniture & Equipment	152	155	158	161	164	167	170	173	176	179	182	185	188	170
44	391.7 Transportation Equipment														
45	393.7 Tools, Shop & Garage Equipment	811	827	842	858	873	889	904	919	934	949	964	979	994	749
46	394.7 Laboratory Equipment	174	177	180	183	186	189	192	194	197	200	243	246	250	201
47	395.7 Power Operated Equipment	291	304	316	329	342	354	367	380	392	405	418	430	443	367
48	396.7 Communication Equipment														
49	397.7 Miscellaneous Equipment														
50	348.7 Other Plant - Allocations														
51	Total	\$ 847,352	\$ 855,098	\$ 863,000	\$ 871,333	\$ 879,788	\$ 887,884	\$ 896,238	\$ 954,705	\$ 963,016	\$ 971,338	\$ 973,584	\$ 982,045	\$ 990,548	\$ 918,148
52	Reconciliation to Annual Report: Allocations between systems:														
53	304.5 Structures & Improvements														
54	340.5 Office Furniture & Equipment	72,039	73,566	73,647	74,358	74,779	75,214	75,771	76,334	77,234	77,436	78,873	80,068	81,183	76,192
55	341.5 Transportation Equipment	27,352	27,979	28,098	29,296	28,900	28,966	29,082	26,065	26,304	26,536	26,996	27,349	27,744	27,744
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 Tangible Plant														

62 Rounding

63	Total Per Annual Report	946,742	956,643	964,745	974,987	983,467	992,064	1,001,091	1,057,104	1,066,554	1,075,310	1,079,453	1,089,462	1,099,475	1,022,084
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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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: A-11
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 342	\$ -
2	Additions	-	-
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2014	\$ 342	\$ -
6	Additions		
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2015	\$ 342	\$ -
10			
11			
12			
13	* Rate Base Last Established PSC-15-0208-PAA-WS		

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

Florida Public Service Commission

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

Schedule: A-12
 Page 1 of 2
 Preparer: Deborah Swain

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	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	342	342	342		342		
12								
13	Total	\$ 342	\$ 342	\$ 342	\$ -	\$ 342		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	-	-	-		-		-
21								
22	Contributed Property	-	-	-		-		-
23								
24	Other - Tap Fees	-	-	-		-		-
25								
26								
27	Total	\$ -	\$ -	\$ -	\$ -	\$ -		

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

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

Schedule: A-12
 Page 2 of 2
 Preparer: Deborah Swain

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

Line No.	Description	(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)	(15)	13- Month Average
1	WATER																
2																	
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4																	
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																	
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8																	
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																	
11	Other - Tap Fees	342	342	342	342	342	342	342	342	342	342	342	342	342	342	342	342
12																	
13	Total	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342	\$ 342
14																	
15																	
16	WASTEWATER																
17																	
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19																	
20	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21																	
22	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23																	
24	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25																	
26																	
27	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

Schedule: A-13
Page 1 of 1
Preparer: Deborah Swain

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 69	\$ -
2	Additions	9	-
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2014	\$ 78	\$ -
6	Additions	9	
7	Retirements		
8	Adjustment - Rounding		
9	Balance 12/31/2015	\$ 87	\$ -
10			
11			
12			
13	* Rate Base Last Established PSC-15-0208-PAA-WS		

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

Florida Public Service Commission

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

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

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	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	77	85	81		81		
12								
13								
14	Total	\$ 77	\$ 85	\$ 81	\$ -	\$ 81		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	-	-	-		-		
22								
23	Contributed Property	-	-	-		-		
24								
25	Other - Tap Fees	-	-	-		-		
26								
27								
28	Total	\$ -	\$ -	\$ -	\$ -	\$ -		

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

Test Year Average Balance - Water and Wastewater

Schedule: A-14
Page 2 of 2
Preparer: Deborah Swain

Company: Utilities, Inc. of Florida - Labrador
Docket No.: 160101 - W5
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 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	77	78	78	79	80	80	81	82	83	83	84	85	85	81
12															
13															
14	Total	\$ 77	\$ 78	\$ 78	\$ 79	\$ 80	\$ 80	\$ 81	\$ 82	\$ 83	\$ 83	\$ 84	\$ 85	\$ 85	\$ 81
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22															
23	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24															
25	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26															
27															
28	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Approved Rate
1	Per Order PSC-04-0262-PAA-WS	9.03%

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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015

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

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

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

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedule: A-1, A-2

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

Line No			Water	Sewer
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	33,169	60,357
5	Materials & Supplies	B	440	1,122
6	Misc. Current & Accrued Assets	C	3,461	3,434
7	Other Miscellaneous Deferred Debits	C	5,939	5,892
8	Proforma Miscellaneous Deferred Debits	D		55,023
9				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	(4,398) \$	(4,363)
11	Accrued Taxes	C	(11,438)	(11,348)
12	Accrued Interest	C	(180)	(179)
13	Misc. Current & Accrued Liabilities	C	0	0
14				
15	Working Capital (Balance Sheet Method)		<u>\$ 26,994</u>	<u>\$ 109,937</u>
16				
17				
18				
19	<u>Interim Rates</u>			
20	Current & Accrued Assets (13 Month Average)			
21	Cash	A \$	- \$	-
22	Accounts Rec less Accum. Provision for Uncoll Accts	A	33,169	60,357
23	Materials & Supplies	B	440	1,122
24	Misc. Current & Accrued Assets	C	3,461	3,434
25	Other Miscellaneous Deferred Debits	C	5,939	5,892
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C \$	(4,398) \$	(4,363)
29	Accrued Taxes	C	(11,438)	(11,348)
30	Accrued Interest	C	(180)	(179)
31	Misc. Current & Accrued Liabilities	C	0	0
32				
33	Working Capital (Balance Sheet Method)		<u>\$ 26,994</u>	<u>\$ 54,915</u>
34				
35	<u>Notes:</u>			
36	A - Allocated based on revenues			
37	B - Allocated based on average adjusted gross plant			
38	C - Allocated based on ERC			
39				
40	D - Sediment Removal (Proforma) \$61,137 over 10 years minus one year			

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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 COA*	(8) Adjusted Average
1	Utility Plant in Service	\$ 3,904,590		\$ 3,904,590	\$ 4,144,886	\$ 3,963,264	\$ (3,923)	(1) \$ 3,959,341
2	Construction Work in Progress	11,070		11,070	249	69,137		69,137
3	Utility Acquisition Adjustment	(351,387)		(351,387)	(351,387)	(351,387)		(351,387)
4	GROSS UTILITY PLANT	3,564,273		3,564,273	3,793,748	3,681,014	(3,923)	3,677,091
5	Less: Accumulated Depreciation	(1,395,518)		(1,395,518)	(1,569,615)	(1,487,369)	\$ (22,544)	(2) (1,509,913)
6	Less: Accum Amortization Acquis Adj	109,738		109,738	120,923	115,331		115,331
7	NET UTILITY PLANT	2,278,493		2,278,493	2,345,056	2,308,976	(26,467)	2,282,509
8								
9	Cash	-		-	-	-		-
10	Accounts Rec'b - trade	78,567		78,567	129,536	93,730		93,730
11	Notes Receivable	-		-	-	-		-
12	Accts. Rec'b - Assoc. Cos.	(955,896)		(955,896)	(936,818)	(920,422)		(920,422)
13	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
14	Accts. Rec'b - Other	-		-	-	-		-
15	Accrued Interest Rec'b	-		-	-	-		-
16	Allowance for Bad Debts	(230)		(230)	(366)	(204)		(204)
17	Materials & Supplies	1,596		1,596	1,160	1,562		1,562
18	Miscellaneous Current & Accrued Assets	6,895		6,895	6,895	6,895		6,895
19								
20	TOTAL CURRENT ASSETS	(869,068)	-	(869,068)	(799,592)	(818,439)	-	(818,439)
21								
22	Net Nonutility Property	-		-	-	-		-
23	Unamortized Debt Discount & Exp.	-		-	-	-		-
24	Prelim. Survey & Investigation Charges	-		-	-	-		-
25	Clearing Accounts	-		-	-	-		-
26	Deferred Rate Case Expense	109,099		109,099	81,436	101,551		101,551
27	Other Miscellaneous Deferred Debits	9,003		9,003	12,180	10,241	1,591	(3) 11,832
28	Accum. Deferred Income Taxes	-		-	-	-		-
29	TOTAL OTHER ASSETS	118,102		118,102	93,616	111,792	1,591	113,383
30								
31	TOTAL ASSETS	\$ 1,527,527	\$ -	\$ 1,527,527	\$ 1,639,080	\$ 1,602,329	\$ (24,876)	\$ 1,577,453
32								

Notes:

- 34 (1) To Annualize Commission Ordered Adjustments (A-3, A-5, A-6)
- 35 (2) To Annualize Commission Ordered Adjustments (A-3, A-9, A-10)
- 36 (3) To Annualize Commission Ordered Adjustment to Net Deferred Debit

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 2 of 2
 Preparer: Deborah Swain

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	\$ 3,904,590	\$ 3,908,401	\$ 3,923,982	\$ 3,935,684	\$ 3,934,430	\$ 3,938,325	\$ 3,941,696	\$ 3,929,557	\$ 3,931,336	\$ 3,934,418	\$ 3,955,212	\$ 4,139,917	\$ 4,144,886	3,963,264
2	Construction Work in Progress	11,070	12,306	14,260	15,457	18,069	21,023	25,519	188,100	194,454	197,116	200,904	249	249	69,137
3	Utility Acquisition Adjustment	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)	(351,387)
4	GROSS UTILITY PLANT	3,564,273	3,569,320	3,586,854	3,599,754	3,601,113	3,607,962	3,615,828	3,766,269	3,774,403	3,780,147	3,804,728	3,788,779	3,793,748	3,681,014
5	Less: Accumulated Depreciation	(1,395,518)	(1,409,793)	(1,418,207)	(1,432,791)	(1,444,093)	(1,456,097)	(1,468,548)	(1,528,284)	(1,541,966)	(1,554,078)	(1,562,393)	(1,554,419)	(1,569,615)	(1,487,369)
6	Less: Accum Amortization Acquis Adj	109,738	110,670	111,602	112,535	113,467	114,399	115,331	116,263	117,195	118,127	119,059	119,991	120,923	115,331
7	NET UTILITY PLANT	2,278,493	2,270,197	2,280,249	2,279,497	2,270,487	2,266,263	2,262,610	2,354,249	2,349,631	2,344,196	2,361,394	2,354,351	2,345,056	2,308,976
8															
9	Cash														-
10	Accounts Rec'b - trade	78,567	108,779	113,772	109,917	110,349	79,123	66,713	71,903	73,273	77,007	89,759	109,793	129,536	93,730
11	Notes Receivable														-
12	Accts. Rec'b - Assoc. Cos.	(955,896)	(946,196)	(930,252)	(899,213)	(862,891)	(821,026)	(816,795)	(976,757)	(952,228)	(949,996)	(959,139)	(958,283)	(936,818)	(920,422)
13	Notes Rec'b - Assoc. Cos.														-
14	Accts. Rec'b - Other														-
15	Accrued Interest Rec'b														-
16	Allowance for Bad Debts	(230)	(279)	(186)	(153)	(195)	(194)	(86)	(117)	(142)	(161)	(240)	(308)	(366)	(204)
17	Materials & Supplies	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,160	1,562
18	Miscellaneous Current & Accrued Assets	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895
19															
20	TOTAL CURRENT ASSETS	(869,068)	(829,205)	(808,176)	(780,957)	(744,246)	(733,606)	(741,677)	(896,481)	(870,607)	(864,659)	(861,128)	(840,308)	(799,592)	(818,439)
21															
22	Net Nonutility Property														-
23	Unamortized Debt Discount & Exp.														-
24	Prelim. Survey & Investigation Charges														-
25	Clearing Accounts														-
26	Deferred Rate Case Expense	109,099	107,355	110,098	111,590	114,669	113,241	112,926	98,956	95,452	91,948	88,444	84,940	81,436	101,551
27	Other Miscellaneous Deferred Debits	9,003	8,849	8,696	8,654	8,612	8,570	8,529	11,441	12,014	11,910	12,394	12,287	12,180	10,241
28	Accum. Deferred Income Taxes														-
29	TOTAL OTHER ASSETS	118,102	116,204	118,794	120,244	123,282	121,811	121,455	110,397	107,466	103,858	100,838	97,227	93,616	111,792
30															
31	TOTAL ASSETS	\$ 1,527,527	\$ 1,557,196	\$ 1,590,868	\$ 1,618,784	\$ 1,649,522	\$ 1,654,469	\$ 1,642,388	\$ 1,568,165	\$ 1,586,491	\$ 1,583,395	\$ 1,601,104	\$ 1,611,271	\$ 1,639,080	\$ 1,602,329

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

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

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 Year 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	1,379,754		1,379,754	1,379,754		1,379,754	1,379,754		1,379,754
4	Retained Earnings	(400,307)	(36,744)	(437,051)	(300,111)	(40,925)	(341,037)	(328,307)	(61,942) (1)	(390,249)
5	Other Equity Capital	-		-	-		-	-		-
7	TOTAL EQUITY CAPITAL	980,447	(36,744)	943,703	1,080,643	(40,925)	1,039,718	1,052,447	(61,942)	990,505
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	7,843		7,843	7,843		7,843	7,843		7,843
12	Other Long-Term Debt	-		-	-		-	-		-
14	TOTAL LONG-TERM DEBT	7,843	-	7,843	7,843		7,843	7,843	-	7,843
16	Accounts Payable	10,437		10,437	5,027		5,027	8,761		8,761
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	509,918		509,918	509,918		509,918	509,918		509,918
19	Customer Deposits	2,611		2,611	2,761		2,761	2,711		2,711
20	Accrued Taxes	19,422		19,422	22,811		22,811	22,786		22,786
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	307		307	418		418	359		359
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	-		-	-		-
26	TOTAL CURRENT & ACCRUED LIABILITIES	542,694	-	542,694	540,935		540,935	544,535	-	544,535
28	Advances for Construction	-		-	-		-	-		-
29	Prepaid Capacity Charges	-		-	-		-	-		-
30	Accum. Deferred ITC's	-		-	-		-	-		-
31	Operating Reserves	-		-	-		-	-		-
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-	-	-
35	Contributions in Aid of Construction	342		342	342		342	342		342
36	Less: Accum. Amortization of CIAC	(77)		(77)	(85)		(85)	(81)		(81)
38	Accumulated Deferred Income Taxes	(3,723)	36,744	33,022	9,403	40,925	50,328	(2,757)	37,065 (1)	34,308
40	Total Equity Capital and Liabilities	\$ 1,527,527	\$ -	\$ 1,527,527	\$ 1,639,080	\$ -	\$ 1,639,080	\$ 1,602,329	\$ (24,876)	\$ 1,577,453

Note:
 (1) To removed certain deferred taxes
 ADIT - NOLS

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

Schedule: A-19
 Page 2 of 2
 Preparer: Deborah Swain

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	
EQUITY CAPITAL & LIABILITIES															
1 Common Stock Issued	\$ 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 Preferred Stock Issued															
3 Additional Paid in Capital	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754	1,379,754
4 Retained Earnings	(400,307)	(361,447)	(332,208)	(311,216)	(278,076)	(281,926)	(296,337)	(364,073)	(350,815)	(353,371)	(336,508)	(301,602)	(300,111)	(328,307)	
5 Other Equity Capital															
6															
7 TOTAL EQUITY CAPITAL	980,447	1,019,307	1,048,546	1,069,538	1,102,679	1,098,828	1,084,418	1,016,681	1,029,940	1,027,383	1,044,246	1,079,152	1,080,643	1,052,447	
8															
9 Bonds															
10 Reacquired Bonds															
11 Advances From Associated Companies	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	
12 Other Long-Term Debt															
13															
14 TOTAL LONG-TERM DEBT	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	7,843	
15															
16 Accounts Payable	10,437	8,757	8,417	10,326	3,177	7,292	7,354	16,037	16,115	10,695	6,398	3,852	5,027	8,761	
17 Notes Payable															
18 Notes & Accounts Payable - Assoc. Cos.	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	509,918	
19 Customer Deposits	2,611	2,751	2,755	2,760	2,514	2,347	2,700	2,852	2,819	2,710	2,802	2,864	2,761	2,711	
20 Accrued Taxes	19,422	11,760	16,543	21,553	26,556	31,414	33,324	18,002	23,011	28,016	33,037	10,766	22,811	22,786	
21 Current Portion Long Term Debt															
22 Accrued Interest	307	318	322	328	334	341	355	366	378	389	401	408	418	359	
23 Accrued Dividends															
24 Misc. Current and Accrued Liabilities															
25															
26 TOTAL CURRENT & ACCRUED LIABILITIES	542,694	533,504	537,955	544,885	542,499	551,312	553,650	547,175	552,242	551,728	552,556	527,807	540,935	544,535	
27															
28 Advances for Construction															
29 Prepaid Capacity Charges															
30 Accum. Deferred ITC's															
31 Operating Reserves															
32															
33 TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34															
35 Contributions in Aid of Construction	342	342	342	342	342	342	342	342	342	342	342	342	342	342	
36 Less: Accum. Amortization of CIAC	(77)	(78)	(78)	(79)	(80)	(80)	(81)	(82)	(83)	(83)	(84)	(85)	(85)	(81)	
37															
38 Accumulated Deferred Income Taxes	(3,723)	(3,722)	(3,739)	(3,744)	(3,761)	(3,776)	(3,783)	(3,794)	(3,793)	(3,817)	(3,799)	(3,788)	9,409	(2,757)	
39															
40 TOTAL EQUITY CAPITAL & LIABILITIES	\$ 1,527,527	\$ 1,557,196	\$ 1,590,868	\$ 1,618,784	\$ 1,649,522	\$ 1,654,469	\$ 1,642,388	\$ 1,568,165	\$ 1,586,491	\$ 1,583,395	\$ 1,601,104	\$ 1,611,271	\$ 1,639,080	\$ 1,602,329	

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1
 Page 1 of 1
 Preparer: Deborah Swain

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

(1) Line No.	(2) Description	(3) Balance Per Books	(4) Utility Test Year Adjustments	(5) Utility Adjusted Test Year	(6) Requested Revenue Adjustment	(7) Requested Annual Revenues	(8) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 307,001	\$ (1,759) (A)	\$ 305,242	\$ 67,286 (A)	\$ 372,528	B-4, B-3
2							
3	Operation & Maintenance	173,249	15,793 (B)	189,042	(B)	189,042	B-5, B-3
4	Depreciation, net of CIAC Amort.	74,291	(3,402) (C)	70,889	(C)	70,889	B-13, B-3
5							
6	Amortization	(11,185)	11,185 (D)	-	(D)	-	
7							
8	Taxes Other Than Income	31,837	203 (E)	32,040	3,028 (E)	35,068	B-15, B-3
9							
10	Provision for Income Taxes	4,545	(7,748) (F)	(3,203)	24,180 (F)	20,977	C-1, B-3
11							
12	OPERATING EXPENSES	272,738	16,030	288,768	27,208	315,976	
13							
14	NET OPERATING INCOME	\$ 34,263	\$ (17,789)	\$ 16,474	\$ 40,078	\$ 56,552	
15							
16							
17							
18	RATE BASE	\$ 504,923	\$ 183,891	\$ 688,813		\$ 688,813	
19							
20							
21	RATE OF RETURN	6.79 %		2.39 %		8.21%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 Page 1 of 1
 Preparer: Deborah Swain

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 568,873	\$ 70,499 (A)	\$ 639,372	\$ (21,075) (A)	\$ 618,296	B-4, B-3
2							
3	Operation & Maintenance	226,666	27,050 (B)	253,716	(B)	253,716	B-6, B-3
4	Depreciation, net of CIAC Amort.	144,529	(44,846) (C)	99,683	(C)	99,683	B-14, B-3
5	Amortization		(D)	-	(D)	-	
6							
7	Taxes Other Than Income	43,432	4,960 (E)	48,392	(948) (E)	47,444	B-15, B-3
8	Provision for Income Taxes	8,638	57,794 (F)	66,432	(7,574) (F)	58,858	C-1, B-3
9							
10	OPERATING EXPENSES	423,265	44,959	468,223	(8,522)	459,701	
11	NET OPERATING INCOME	\$ 145,608	\$ 25,540	\$ 171,148	\$ (12,553)	\$ 158,595	
12							
13	RATE BASE	\$ 1,803,796	\$ 127,939	\$ 1,931,735		\$ 1,931,735	
14							
15	RATE OF RETURN	8.07 %		8.86 %		8.21%	
16							
17							
18							
19							
20							
21							

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Labrador

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: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Miscellaneous Service Revenues		
3	Total Revenues per B4 prior to adjustments	307,001	568,873
4	(a) To allocate NSF based on ERCs	\$ (42)	\$ 42
5	(b) To remove Accrued Revenues per B4	(2,504)	(14,786)
6	Adjustment to Test Year Revenues	(2,546)	(14,744)
7	Test Year Adjusted Revenues prior to Annualizing Revenues	304,455	554,129
8			
9	(2) Annualized Revenue		
10	Annualized water/sewer revenues Schedule E-2	305,242	639,372
11	Test Year water/sewer revenues per above	304,455	554,129
12	Adjustment required	\$ 787	\$ 85,243
13	Total Test Adjustments to Revenues	\$ (1,759)	\$ 70,499
14			
15	(3) Revenue Increase		
16	Increase in revenue required by the Utility to realize a		
17	8.21% % rate of return	\$ 67,286	\$ (21,075)
18			
19	Total Adjustments to Revenues	\$ 66,315	\$ 134,667
20	(B) Adjustments to Operations & Maintenance Expenses		
21	(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0208-PAA-WS)		
22	775 Miscellaneous Expense, See B-3 COA		\$ (308)
23			
24	(2) 618/718 Chemical Expense		
25	(a) Adjustment to accruals and allocations to tie to chemical schedule	\$ (3,414)	\$ 2,191
26			
27	(3) Proforma Expense Adjustments		
28	601/701 Salaries & Wages	\$ 3,362	\$ 3,335
29	603/703 Salaries & Wages - Officers, Etc.	\$ 90	\$ 89
30	604/704 Employee Pensions & Benefits	\$ 1,143	\$ 1,134
31	650/750 Transportation Expense Increase 3%	\$ 97	\$ 96
32			
33	(3) 666/766 Amortization of rate case expense per Schedule B-10	\$ 14,515	\$ 14,399
34			
35	(4) 775 Amortization of proforma sediment removal project Schedule B-11		\$ 6,114
36	Total Adjustment required to O&M Expenses	\$ 15,793	\$ 27,050
37			
38	(C) Adjustments to Depreciation Expense		
39	(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0208-PAA-WS)		
40	See detail schedules B-3 COA, B-13 / B-14	\$ (7,725)	\$ (44,379)
41			
42	(2) 390.7 Correct depreciation of Project Phoenix (10 yr)	\$ (1,564)	\$ (1,551)
43			
44	(3) Correct prior period entry during test year		
45	3544 Treatment Structures & Improvements		(214,704)
46	3547 General Plant Structures & Improvements		214,704
47			
48	(4) Annualize depreciation expense for plant additions during TY		
49	330.4 Distribution Reservoir added Nov 2015 (177,376 / 37)	\$ 4,794	
50			
51	(5) Depreciation expense related to Pro Forma plant additions		
52	354.4 WWTP Sediment Removal		-
53	340.5/390.7 GIS system - allocated portion	634	629
54	341.5/391.7 Vehicle major upgrade - allocated portion	96	95
55	341.5/391.7 Vehicle replacements - allocated portion	1,451	1,440
56	Total Depr Expense - Pro Forma Plant additions	\$ 2,181	\$ 2,164
57			
58	(6) Depreciation expense related to Proforma Retirements		
59	341.5/391.7 Vehicle replacements - allocated portion	\$ (1,089)	\$ (1,080)
60	Total Adjustment to Depreciation Exp, Net of Amortization	\$ (3,402)	\$ (44,846)

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Labrador

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

Line No.	Description	Water	Wastewater
1	(D) To remove Amortization of Acquisition Adjustment	\$ 11,185	\$ -
2			
3	(E) Adjustments to Taxes Other Than Income		
4	(1) Ad Valorem Taxes		
5	(a) Adjust allocation based on Net Plant		
6	Gross Plant	(123,353)	123,353
7	Less Accumulated Depreciation	103,936	(103,936)
8	Net Plant	(19,417)	19,417
9	Millage rate (Pasco County)	17.1026	17.1026
10	Total increase in ad valorem taxes	\$ (332)	\$ 332
11			
12	(b) Additional for Proforma Net Plant		
13	Gross Plant	11,537	11,445
14	Less Accumulated Depreciation	(1,091)	(1,082)
15	Net Plant	10,447	10,363
16	Millage rate (Pasco County)	17.1026	17.1026
17	Total increase in ad valorem taxes	\$ 179	\$ 177
18			
19	(2) Adjust Payroll Taxes for Proforma Salaries	\$ 264	\$ 510
20			
21	(3) Regulatory Assessment Fees		
22	(a) To adjust test year RAF's for actual revenues		
23	RAF per books	13,758	25,494
24	RAF 4.5% of book revenues	13,815	25,599
25	Adjustment to RAFs per books	\$ 57	\$ 105
26			
27	(b) To adjust test year RAF's for annualized revenues	787	85,243
28	RAF rate	0.045	0.045
29	RAF Adjustment Required for Annualized Revenues	\$ 35	\$ 3,836
30			
31	Total Adjustments to Test Year TOTI	\$ 203	\$ 4,960
32			
33	(4) To adjust RAF's for requested revenues		
34	Total Revenue Increase Requested	67,286	(21,075)
35	RAF rate	0.045	0.045
36	Total RAF Adjustments due to Requested Increase	\$ 3,028	\$ (948)
37			
38	Total Adjustment Taxes Other Than Income	\$ 3,231	\$ 4,012
39			
40	(F) Provision for Income Taxes		
41	(1) Adjustment to reflect current income taxes expense for test year		
42	Income Tax Per Books	4,545	8,638
43	Test Year Current Income Tax per C-2	(3,202)	66,431
44	Adjustment to reflect current income tax	\$ (7,747)	\$ 57,793
45			
46	(2) Adj. to Current Income taxes for rate increase per C-2	\$ 24,180	\$ (7,574)
47			
48	Total Provision for Income Taxes	\$ 20,977	\$ 58,858

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

Florida Public Service Commission
 Schedule: B-3 COA
 Page 1 of 2
 Preparer: Deborah Swain

Line No	Object Number	Account Number	Audit Finding Reference	Audit Adjustment to Books			To Remove Prior Period		Roll forward To 7/2015	Total MFR Adjustment By Account
				Debit	Credit	Net	COA 7/2015	REV 10/15		
1	6355	775	F3 JE	739		739	(739)		431	(308)
2										
3	6445	403.301	F1 JE	1,761		1,761	(1,761)			
4	6445	403.301	F6 JE	1,122		1,122	(1,122)			
5	6445	403.301	REV		3,522	(3,522)		3,522		639
6	6450	403.302	F1 JE	1,171		1,171	(1,171)			
7	6450	403.302	REV		2,342	(2,342)		2,342		1,171
8	6455	403.304	F1 JE		42	(42)	42			
9	6455	403.304	REV	84		84		(84)		(42)
10	6460	403.304	F1 JE		14	(14)	14			
11	6460	403.304	REV	28		28		(28)		(14)
12	6485	403.307	F1 JE		159	(159)	159			
13	6485	403.307	REV	318		318		(318)		(159)
14	6495	403.309	F1 JE	79		79	(79)			
15	6495	403.309	F1 JE	53		53	(53)			
16	6495	403.309	F1 JE	53		53	(53)			
17	6495	403.309	REV		211	(211)		211	20	45
18	6510	403.311	F1 JE	42		42	(42)			
19	6510	403.311	REV		84	(84)		84		42
20	6515	403.311	F5 JE	6,568		6,568	(6,568)		(174)	(6,742)
21	6520	403.320	F1 JE	1		1	(1)			
22	6520	403.320	F3 JE		6,568	(112)	112		(98)	
23	6520	403.320	REV		2	(2)		2		15
24	6525	403.330	F1 JE	1		1	(1)			
25	6525	403.330	REV		2	(2)		2		1
26	6530	403.331	F1 JE		44	(44)	44			
27	6530	403.331	F1 JE		43	(43)	43			
28	6530	403.331	F1 JE		43	(43)	43			
29	6530	403.331	REV	131		131		(131)	(16)	(16)
30	6535	403.333	F1 JE		2	(2)	2			
31	6535	403.333	REV	4		4		(4)		(2)
32	6540	403.334	F1 JE		7	(7)	7			
33	6540	403.334	REV	14		14		(14)		(7)
34	6545	403.334	REV	1		1		(1)		(1)
35	6555	403.336	F1 JE	1		1	(1)			
36	6555	403.336	F6 JE	441		441	(441)			
37	6555	403.336	REV		2	(2)		2		(440)
38	6585	403.340	F1 JE		2,044	(2,044)	2,044			
39	6585	403.340	REV	2,044		2,044		(2,044)		-
40	6595	403.343	F1 JE		38	(38)	38			
41	6595	403.343	REV	2,082		2,082		(2,082)		(2,044)
42	6600	403.344	F1 JE	324		324	(324)			
43	6600	403.344	REV		648	(648)		648		324
44	6610	403.346	F1 JE		495	(495)	495			
45	6610	403.346	REV	990		990		(990)		(495)
46	Total Adjustment to Water Depreciation Expense									(7,725)
47										
48	6645	403.352	F1 JE		1	(1)	1			
49	6645	403.352	REV	2		2		(2)		(1)
50	6655	403.354	F1 JE	51		51	(51)		11	
51	6655	403.354	F1 JE	37		37	(37)			
52	6655	403.354	F1 JE	37		37	(37)			
53	6655	403.354	REV	149		149		(149)		(123)
54	6655	403.354	REV		139	(139)		139		(123)

Line No	Object No.	Acct No	Audit Finding Reference	Audit Adjustment to Books			To Remove Prior Period		Roll forward To 7/2015	Total MFR Adjustment By Account
				Debit	Credit	Net	COA 7/2015	REV 10/15		
1	6660	403.354	F1 JE		56	(56)	56		(11)	
2	6660	403.354	F1 JE		37	(37)	37			
3	6660	403.354	F1 JE		37	(37)	37			
4	6660	403.354	F6 JE	10,633		10,633	(10,633)			
5	6660	403.354	REV		29	(29)		29		(10,486)
6	6665	403.354	F1 JE	4,541		4,541	(4,541)			
7	6665	403.354	F1 JE		8	(8)	8			
8	6665	403.354	F1 JE		8	(8)	8			
9	6665	403.354	REV		9,074	(9,074)		9,074		
10	6665	403.354	REV		27	(27)		27		4,575
11	6675	403.354	F1 JE	1		1	(1)			
12	6675	403.354	F2 JE	293		293	(293)			
13	6675	403.354	REV		83	(83)		83	48	(163)
14	6685	403.355	F1 JE	17		17	(17)			
15	6695	403.355	F1 JE	12		12	(12)			(29)
16	6695	403.355	F1 JE	12		12	(12)			
17	6695	403.355	REV		17	(17)		17		5
18	6710	403.360	F1 JE	2		2	(2)			
19	6710	403.360	F6 JE	25,548		25,548	(25,548)			
20	6710	403.360	REV		4	(4)		4		(25,546)
21	6715	403.361	F1 JE		24	(24)	24			
22	6715	403.361	REV	48		48		(48)		(24)
23	6717	403.361	F1 JE		32	(32)	32			
24	6717	403.361	REV	64		64		(64)		(32)
25	6725	403.363	F1 JE		14	(14)	14			
26	6725	403.363	REV	28		28		(28)		(14)
27	6730	403.364	F2 JE		1,878	(1,878)	1,878		(306)	
28	6730	403.364	REV		1,353	(1,353)		1,353		2,925
29	6745	403.371	F1 JE		349	(349)	349		(71)	
30	6745	403.371	F1 JE		194	(194)	194			
31	6745	403.371	F1 JE		194	(194)	194			
32	6745	403.371	F4 JE		97	(97)	97			
33	6745	403.371	F4 JE	112		112	(112)		31	
34	6745	403.371	REV	1,830		1,830		(1,830)		(1,148)
35	6765	403.380	F4 JE		178	(178)	178			
36	6765	403.380	F4 JE	136		136	(136)		38	
37	6765	403.380	REV	1,203		1,203		(1,203)		(1,124)
38	6775	403.380	F4 JE		164	(164)	164			
39	6775	403.380	F4 JE	109		109	(109)		34	
40	6775	403.380	F6 JE	7,074		7,074	(7,074)			
41	6775	403.380	REV		2,189	(2,189)		2,189		(4,796)
42	6785	403.382	F6 JE	5,436		5,436	(5,436)			(5,436)
43	6800	403.389	F1 JE	43		43	(43)		16	
44	6800	403.389	F1 JE	44		44	(44)			
45	6800	403.389	F1 JE	44		44	(44)			
46	6800	403.389	REV		130	(130)		130		15
47	6805	403.389	F1 JE	275		275	(275)		55	
48	6805	403.389	F1 JE	63		63	(63)			
49	6805	403.389	F1 JE	63		63	(63)			
50	6805	403.389	REV		338	(338)		338		(7)
51	6835	403.393	F1 JE		2	(2)	2			
52	6835	403.393	REV	2		2		(2)		
53	6840	403.394	F1 JE		1	(1)	1			
54	6840	403.394	REV	40		40		(40)		(39)
55	6885	403.374	F1 JE	2		2	(2)			
56	6885	403.374	REV		2,936	(2,936)		2,936		2,934
57	6890	403.375	F1 JE		1	(1)	1			
58	6890	403.375	F6 JE	2,932		2,932	(2,932)			
59	6890	403.375	REV	2,934		2,934		(2,934)		(5,865)
60	Total Adjustment to Wastewater Depreciation Expense									(44,380)

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	260,558	521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	42,573	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	482,493
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	70,669
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	2,504	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	14,786
16	TOTAL WATER SALES	<u>305,635</u>	TOTAL SEWER SALES	<u>567,949</u>
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues		531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	1,366	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	924
25			541 Measured Re-Use Revenues	-
26				
27	TOTAL OTHER WATER REVENUES	<u>1,366</u>	TOTAL OTHER SEWER REVENUES	<u>924</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>307,001</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>568,873</u></u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Schedule: B-5
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Test Year	Adj.	Adj. Total Annual
1	601 Salaries & Wages - Employees	4,460	3,948	3,833	4,191	4,228	4,446	4,025	3,814	4,559	3,800	3,747	4,671	\$ 49,720	\$ 3,362	\$ 53,082
2	603 Salaries & Wages - Officers, Etc.	192	198	188	194	190	189	242	145	184	190	485	16	2,390	90	2,480
3	604 Employee Pensions & Benefits	1,990	1,432	1,208	1,082	1,214	1,691	1,277	1,450	984	1,418	1,472	1,906	17,122	1,143	18,265
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	793	891	832	722	788	437	523	632	510	600	792	533	8,052	-	8,052
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	637	860	470	361	366	258	591	127	535	290	227	645	5,366	(3,414)	1,952
8	620 Materials & Supplies	256	241	209	302	368	329	198	715	187	428	422	438	4,091	-	4,091
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	34	(34)	-	-	-	0	-	0
10	632 Contractual Services - Acct.	152	154	162	149	149	148	175	175	173	175	208	210	2,030	-	2,030
11	633 Contractual Services - Legal	-	2	-	-	505	-	-	(69)	-	6	-	22	465	-	465
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	53	1,310	832	-	91	156	166	43	-	438	132	354	3,578	-	3,578
14	636 Contractual Services - Other	362	236	377	342	344	299	403	367	308	5,422	415	424	9,301	-	9,301
15	641 Rental of Building/Real Prop.	2,389	2,389	2,389	2,389	2,390	2,390	2,390	2,390	2,390	2,390	2,390	2,395	28,680	-	28,680
16	642 Rental of Equipment	-	-	7	-	-	-	-	-	-	-	-	3	10	-	10
17	650 Transportation Expenses	221	239	241	313	341	288	285	267	242	292	281	244	3,232	97	3,329
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	526	459	516	521	510	509	506	507	502	540	529	532	6,157	-	6,157
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	17	31	17	64	75	146	175	40	142	262	449	(73)	1,344	-	1,344
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	880	880	880	880	880	880	2,638	1,759	1,759	1,759	1,759	1,759	16,714	14,515	31,230
24	667 Reg. Comm. Exp. - Other	(66)	(1)	4	192	513	12	4	131	-	99	38	40	966	-	966
25	670 Bad Debt Expense	27	9	(10)	27	3	(35)	50	16	12	43	38	32	213	-	213
26	675 Miscellaneous Expenses	534	1,148	1,448	963	1,160	785	2,772	947	764	1,212	1,021	1,064	13,816	-	13,816
27																
28	TOTAL	\$ 13,424	\$ 14,422	\$ 13,602	\$ 12,692	\$ 14,116	\$ 12,930	\$ 16,418	\$ 13,488	\$ 13,215	\$ 19,362	\$ 14,364	\$ 15,215	\$ 173,249	\$ 15,793	\$ 189,042

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

Schedule: B-6
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(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	4,424	3,915	3,803	4,157	4,195	4,411	3,993	3,784	4,522	3,770	3,717	4,634	\$ 49,324	\$ 3,335	\$ 52,659
2	703 Salaries & Wages - Officers, Etc.	190	194	187	192	188	188	240	144	183	188	461	16	2,371	89	2,460
3	704 Employee Pensions & Benefits	1,974	1,421	1,198	1,074	1,205	1,677	1,266	1,438	976	1,407	1,460	1,890	16,986	1,134	18,120
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	97	1,103	2,400	-	2,400	-	-	-	-	-	-	-	6,000	-	6,000
6	715 Purchased Power	3,267	3,663	3,653	3,195	3,888	2,499	2,538	3,397	2,878	3,250	3,361	1,854	37,444	-	37,444
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	1,413	3,196	468	358	363	451	586	126	530	288	420	640	8,838	2,191	11,029
9	720 Materials & Supplies	565	300	358	914	897	485	492	483	186	1,056	674	398	6,806	-	6,806
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	34	(34)	-	-	-	0	-	0
11	732 Contractual Services - Acct.	151	153	180	148	147	147	174	174	172	173	206	208	2,013	-	2,013
12	733 Contractual Services - Legal	-	2	-	-	501	-	-	(69)	-	6	-	22	461	-	461
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	126	1,307	1,129	-	286	1,187	(25)	-	1,450	437	1,240	718	7,854	-	7,854
15	736 Contractual Services - Other	360	234	374	339	342	297	400	365	306	5,378	411	421	9,227	-	9,227
16	741 Rental of Building/Real Prop.	2,370	2,370	2,370	2,370	2,371	2,371	2,371	2,371	2,371	2,371	2,371	2,376	28,452	-	28,452
17	742 Rental of Equipment	-	-	7	-	-	-	-	-	-	-	-	3	10	-	10
18	750 Transportation Expenses	219	237	239	311	338	286	283	265	240	289	259	242	3,207	96	3,303
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	522	458	512	517	506	505	502	503	498	535	525	527	6,108	-	6,108
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	17	31	17	63	74	145	174	39	141	260	446	(73)	1,333	-	1,333
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	873	873	873	873	873	873	2,617	1,745	1,745	1,745	1,745	1,745	16,581	14,399	30,981
25	767 Reg. Comm. Exp. - Other	(65)	(1)	4	191	509	12	4	130	-	99	38	40	958	-	958
26	770 Bad Debt Expense	27	9	(10)	26	3	(35)	50	16	12	43	37	32	211	-	211
27	775 Miscellaneous Expenses	1,814	1,331	1,771	1,796	1,692	3,308	1,468	649	951	4,553	1,230	1,915	22,479	5,806	28,285
28																
29	TOTAL	\$ 18,346	\$ 20,793	\$ 19,509	\$ 16,526	\$ 20,778	\$ 18,805	\$ 17,131	\$ 15,592	\$ 17,127	\$ 25,849	\$ 18,601	\$ 17,608	\$ 226,666	\$ 27,050	\$ 253,716

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador
 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) Adjusted TY 12/31/13	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	\$ 44,690	\$ 49,720	\$ 3,362	\$ 53,082	\$ 8,392	18.78 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	4,688	2,390	90	2,480	(2,208)	(47.09) %	Under benchmark
3	604 Employee Pensions & Benefits	13,198	17,122	1,143	18,265	5,067	38.39 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	5,786	8,052	-	8,052	2,266	39.16 %	Increase in kwh purchased
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	11,937	5,366	(3,414)	1,952	(9,985)	(83.65) %	Under benchmark
8	620 Materials & Supplies	7,471	4,091	-	4,091	(3,380)	(45.24) %	Under benchmark
9	631 Contractual Services - Engr.	3,814	0	-	0	(3,814)	(100.00) %	Under benchmark
10	632 Contractual Services - Acct.	1,311	2,030	-	2,030	719	54.81 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	29,243	465	-	465	(28,778)	(98.41) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	4,046	3,578	-	3,578	(468)	(11.57) %	Under benchmark
14	636 Contractual Services - Other	15,782	9,301	-	9,301	(6,481)	(41.07) %	Under benchmark
15	641 Rental of Building/Real Prop.	16,105	28,680	-	28,680	12,575	78.08 %	Increase in lease payments
16	642 Rental of Equipment	1	10	-	10	9	888.94 %	De minimus amount
17	650 Transportation Expenses	4,262	3,232	97	3,329	(933)	(21.88) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	6,157	-	6,157	6,157	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	6,890	1,344	-	1,344	(5,546)	(80.49) %	Under benchmark
22	660 Advertising Expense	21	-	-	-	(21)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	16,143	16,714	14,515	31,230	15,087	93.46 %	N/A
24	667 Reg. Comm. Exp. - Other	1	966	-	966	965	96,515.42 %	De minimus amount in 2013
25	670 Bad Debt Expense	384	213	-	213	(171)	(44.59) %	Under benchmark
26	675 Miscellaneous Expenses	(33,273)	13,816	-	13,816	47,089	(141.52) %	Under benchmark
27	TOTAL	\$ 152,500	\$ 173,249	\$ 15,793	\$ 189,042	\$ 36,542	23.96 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	\$ (16,143)	\$ (16,714)	\$ (14,515)	\$ (31,230)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	\$ 136,357	\$ 156,535	\$ 1,278	\$ 157,813	\$ 36,542	26.80 %	
32								
33	Total Customers (ERC's)	764.1			762.7	(1.4)	(0.18) %	
34								
35	Consumer Price Index - U	232.957			237.017	4.06	1.74 %	
36								
37	Benchmark Index: Increase in Customer ERC's					0.9982		
38	Increase in CPI					1.0174		
39								
40						1.0156		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador
 Docket No.: 160101 - W5
 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) Adjusted TY 12/31/2013	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 43,698	\$ 49,324	3,335	\$ 52,659	\$ 8,961	20.51 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	4,611	2,371	89	2,460	(2,151)	(46.64) %	Under benchmark
3	704 Employee Pensions & Benefits	13,110	16,986	1,134	18,120	5,010	38.21 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	5,735	6,000	-	6,000	265	4.63 %	Increase in annual volume of sludge hauled
6	715 Purchased Power	41,188	37,444	-	37,444	(3,744)	(9.09) %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	10,842	8,838	2,191	11,029	187	1.73 %	De minimus amount
9	720 Materials & Supplies	31,778	6,806	-	6,806	(24,972)	(78.58) %	Under benchmark
10	731 Contractual Services - Engr.	3,788	0	-	0	(3,788)	(100.00) %	Under benchmark
11	732 Contractual Services - Acct.	1,302	2,013	-	2,013	711	54.64 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	29,045	461	-	461	(28,584)	(98.41) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	4,018	7,854	-	7,854	3,836	95.48 %	Triennial testing expense in 2015
15	736 Contractual Services - Other	15,675	9,227	-	9,227	(6,448)	(41.14) %	Under benchmark
16	741 Rental of Building/Real Prop.	8,742	28,452	-	28,452	19,710	225.46 %	Increase in lease payments
17	742 Rental of Equipment	1	10	-	10	9	881.06 %	De minimus amount
18	750 Transportation Expenses	4,224	3,207	96	3,303	(921)	(21.81) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	6,108	-	6,108	6,108	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	6,842	1,333	-	1,333	(5,509)	(80.51) %	Under benchmark
23	760 Advertising Expense	21	-	-	-	(21)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.*	31,633	16,581	14,399	30,981	(652)	(2.06) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	1	958	-	958	957	95,746 %	De minimus amount in previous TY
26	770 Bad Debt Expense	382	211	-	211	(171)	(44.74) %	Under benchmark
27	775 Miscellaneous Expenses	(26,423)	22,479	5,806	28,285	54,708	(207.05) %	Under benchmark
28								
29	TOTAL	\$ 230,213	\$ 226,666	\$ 27,050	\$ 253,716	\$ 23,503	10.21 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (31,633)	\$ (16,581)	\$ (14,399)	\$ (30,981)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 198,580	\$ 210,085	\$ 12,651	\$ 222,735	\$ 23,503	11.84 %	
34								
35	Total Customers (ERC's)	751.1			756.7	5.6	0.75 %	
36								
37	Consumer Price Index - U	232.957			237.017	4.06	1.74 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.0075		
40	Increase in CPI					1.0174		
41								
42						1.0250		

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

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 1,006	various legal issues
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 71	underground utility location notifications
3	Other Outside Services	Gaydos Hydro Services, LLC	\$ 10,000	water quality testing, data collection, analysis and review.
4	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page 1 of 1
 Preparer: Deborah Swain

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	25.97	9,349	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	8.66	3,118	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	21.64	4,328	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	27.05	4,058	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	1.30	169	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	12.98	1,947	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	8.66	2,122	Consolidated Rates
8	Guastella Associates	Gary White	200.00	6.49	1,298	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				195	Filing Fee
10	Water Service Corp.	Other staff			433	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				292	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				325	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				1,623	Notices - postage, printing, publication
15						
16	Estimate Through:				<u>\$ 29,257</u>	
17						
18	<input type="checkbox"/> PAA					
19	<input checked="" type="checkbox"/> Commission Hearing					
20						
21	Amortization Period 4 Years					
22	Explanation if different from Section 367.0816, Florida					
23						
24	Amortization of Rate Case Expense:					
25		(A)	(B)	(C)		
26		Water	Wastewater	Total		
27	Prior unamortized rate case expenses	\$ 41,996	\$ 41,661	\$ 83,657		
28	Unamortized rate case expenses Generic Docket	1,377	1,367	2,744		
29	Current rate case expense	14,687	14,570	29,257		
30	Total projected rate case expense	<u>58,060</u>	<u>57,598</u>	<u>115,658</u>		
31	Annual Amortization	<u>\$ 14,515</u>	<u>\$ 14,399</u>	<u>\$ 28,915</u>		
32						
33	Method of Allocation between systems					
34	ERCs	762.70	756.70	1,519.40		
35	Percent of ERCs	<u>50.20%</u>	<u>49.80%</u>	<u>100.00%</u>		

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

Florida Public Service Commission

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

Schedule: B-11
Page 1 of 1
Preparer: Jared Deason

Explanation:

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Labrador WWTP Sediment Removal	Q3 2016	\$ 61,137	120 months	

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015 Amounts Allocated			50.20% Water	49.80% Sewer	
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Other Companies/					
							Labrador Utilities, Inc.	Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.56%	99.44%	100.00%	ERC	\$1,740	308,795	\$310,535	873	866	
2	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$278	49,172	\$49,450	140	139	
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	0.56%	99.44%	100.00%	ERC	(\$23)	(4,132)	(\$4,155)	(12)	(12)	
7	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$1,990	351,353	\$353,343	999	991	
8	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$3,964	699,982	\$703,946	1,990	1,974	
9	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$501	88,537	\$89,038	252	250	
10	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$304	53,613	\$53,917	152	151	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$476	84,108	\$84,584	239	237	
13	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$10	1,694	\$1,704	5	5	
14	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$6	1,054	\$1,060	3	3	
15	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$1,047	184,913	\$185,960	526	522	
16	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$34	6,066	\$6,101	17	17	
17	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	\$6	1,011	\$1,017	3	3	
18	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$651	114,926	\$115,577	327	324	
19							\$10,984	\$1,941,093	\$1,952,077	5,514	5,470	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23	403	Depreciation Expenses	2.38%	97.62%	100.00%	ERC	\$862	\$35,413	\$36,275	433	429	
24	408	Taxes Other than Income	2.39%	97.61%	100.00%	ERC	\$839	\$34,333	\$35,173	421	418	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0	
28	601/701/603/703	Salaries	2.41%	97.59%	100.00%	ERC	\$1,107	\$44,773	\$45,880	556	551	
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$6	\$236	\$242	3	3	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	2.44%	97.56%	100.00%	ERC	\$73	\$2,927	\$3,000	37	36	
34	636/736	Contractual Services - Other	2.44%	97.56%	100.00%	ERC	\$100	\$4,015	\$4,115	50	50	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	2.38%	97.62%	100.00%	ERC	\$434	\$17,788	\$18,222	218	216	
37	667/767	Reg. Commission Exp. - Other	2.38%	97.62%	100.00%	ERC	(\$131)	(\$5,364)	(\$5,495)	(66)	(65)	
38	675/775	Miscellaneous Expenses	2.38%	97.62%	100.00%	ERC	\$209	\$8,568	\$8,777	105	104	
39							\$ 3,499	\$ 142,694	\$146,193	1,757	1,743	
40												
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							\$ -	\$ -	\$0	-	-	

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015				
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			50.20% Water	49.80% Sewer
							Labrador Utilities, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,739	312,130	\$313,870	873	866
3	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$270	48,293	\$48,563	136	135
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	0.56%	99.44%	100.00%	ERC	\$13	2,287	\$2,300	6	6
8	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$1,898	339,012	\$340,910	953	945
9	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$2,853	509,441	\$512,294	1,432	1,421
10	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$333	59,387	\$59,719	167	166
11	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$306	54,721	\$55,028	154	153
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$461	82,261	\$82,722	231	229
14	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$9	1,695	\$1,704	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$1	255	\$257	1	1
16	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$915	163,352	\$164,266	459	456
17	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$62	11,090	\$11,152	31	31
18	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	(\$5)	(848)	(\$852)	(2)	(2)
19	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$753	134,554	\$135,308	378	375
20							\$9,610	\$1,717,630	\$1,727,240	4,824	4,786
21											
Water Service Corp. Allocated State Expenses											
22											
23											
24	403	Depreciation Expenses	2.37%	97.63%	100.00%	ERC	\$489	\$20,196	\$20,685	246	244
25	408	Taxes Other than Income	2.38%	97.62%	100.00%	ERC	\$596	\$24,406	\$25,001	299	297
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	2.17%	97.83%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.41%	97.59%	100.00%	ERC	\$1,143	\$46,368	\$47,511	574	569
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.38%	97.62%	100.00%	ERC	\$20	\$805	\$824	10	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	2.41%	97.59%	100.00%	ERC	\$3	\$137	\$140	2	2
34	635	Testing Expense	2.43%	97.57%	100.00%	ERC	(\$73)	(\$2,927)	(\$3,000)	(37)	(36)
35	636/736	Contractual Services - Other	2.43%	97.57%	100.00%	ERC	(\$92)	(\$3,678)	(\$3,770)	(46)	(46)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.38%	97.62%	100.00%	ERC	\$474	\$19,480	\$19,954	238	236
38	667/767	Reg. Commission Exp. - Other	2.37%	97.63%	100.00%	ERC	(\$2)	(\$103)	(\$105)	(1)	(1)
39	675/775	Miscellaneous Expenses	2.37%	97.63%	100.00%	ERC	\$200	\$8,205	\$8,405	100	99
40							\$ 2,758	\$ 112,893	\$115,651	1,385	1,374
41											
Water Service Corp. Allocated UI Expenses											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Other Companies/ Systems				
							Labrador Utilities, Inc.	Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,747	313,996	\$315,743	877	870
3	408	Taxes Other than Income	0.56%	99.44%	100.00%	ERC	\$230	41,124	\$41,354	115	114
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-1611.98%	1711.98%	100.00%	ERC	\$483	(513)	(\$30)	243	241
8	601/701/603/703	Salaries	0.56%	99.44%	100.00%	ERC	\$2,027	362,600	\$364,627	1,017	1,009
9	604/704	Employee Benefits	0.56%	99.44%	100.00%	ERC	\$2,402	429,611	\$432,013	1,206	1,196
10	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$403	72,130	\$72,533	202	201
11	632/732	Contractual Services - Accounting	0.56%	99.44%	100.00%	ERC	\$322	57,557	\$57,879	162	160
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.56%	99.44%	100.00%	ERC	\$677	121,162	\$121,839	340	337
14	641	Rent Expense	0.56%	99.44%	100.00%	ERC	\$10	1,745	\$1,755	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$1	207	\$208	1	1
16	657	Insurance - General Liability	0.56%	99.44%	100.00%	ERC	\$1,029	184,031	\$185,059	516	512
17	659/759	Other Insurance	0.56%	99.44%	100.00%	ERC	\$34	6,075	\$6,109	17	17
18	670/770	Bad Debt Expense	0.56%	99.44%	100.00%	ERC	\$13	2,271	\$2,284	6	6
19	675/775	Miscellaneous Expenses	0.56%	99.44%	100.00%	ERC	\$1,166	208,556	\$209,722	585	581
20							\$10,543	\$1,800,550	\$1,811,093	5,292	5,251
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	2.36%	97.64%	100.00%	ERC	\$2,722	\$112,377	\$115,099	1,366	1,355
25	408	Taxes Other than Income	2.37%	97.63%	100.00%	ERC	\$537	\$22,089	\$22,626	269	267
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	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.40%	97.60%	100.00%	ERC	\$1,244	\$50,663	\$51,907	625	620
30	604/704	Employee Benefits	2.36%	97.64%	100.00%	ERC	\$4	\$161	\$165	2	2
31	620/720	Materials and Supplies	2.37%	97.63%	100.00%	ERC	\$10	\$408	\$418	5	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.37%	97.63%	100.00%	ERC	\$74	\$3,066	\$3,140	37	37
36	642/742	Rental of Equipment	2.37%	97.63%	100.00%	ERC	\$13	\$543	\$556	7	7
37	650/750	Transportation Expense	2.37%	97.63%	100.00%	ERC	\$479	\$19,762	\$20,241	240	239
38	667/767	Reg. Commission Exp. - Other	2.37%	97.63%	100.00%	ERC	\$8	\$323	\$331	4	4
39	675/775	Miscellaneous Expenses	2.37%	97.63%	100.00%	ERC	\$221	\$9,110	\$9,331	111	110
40							\$ 5,312	\$ 218,506	\$223,818	2,666	2,645
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.61%	99.39%	100.00%	Unallocated Rate Base	\$17,923	\$2,921,954	\$2,939,877	8,997	8,926
45							\$ 17,923	\$ 2,921,954	\$2,939,877	8,997	8,926

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015 Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,924	348,095	\$350,020	966	958
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$202	36,298	\$36,500	101	100
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	0.55%	99.45%	100.00%	ERC	(\$4)	(787)	(\$791)	(2)	(2)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	\$8	1,366	\$1,374	4	4
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,190	394,375	\$396,564	1,099	1,091
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,149	387,033	\$389,182	1,079	1,070
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$411	74,012	\$74,423	206	205
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$298	53,619	\$53,917	149	148
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$623	112,149	\$112,772	313	310
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,745	\$1,755	5	5
15	650/750	Transportation Expenses	0.56%	99.44%	100.00%	ERC	\$2	319	\$320	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,038	186,987	\$188,025	521	517
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$127	22,905	\$23,032	64	63
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$11	1,995	\$2,006	6	6
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$904	162,834	\$163,738	454	450
20							<u>\$9,891</u>	<u>\$1,782,946</u>	<u>\$1,792,837</u>	<u>4,965</u>	<u>4,926</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	2.33%	97.67%	100.00%	ERC	\$571	\$23,899	\$24,470	287	284
25	408	Taxes Other than Income	2.35%	97.65%	100.00%	ERC	\$549	\$22,837	\$23,386	276	273
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	2.34%	97.66%	100.00%	ERC	(\$105)	(\$4,395)	(\$4,500)	(53)	(52)
28	427	Interest Expense	2.34%	97.66%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,142	\$47,015	\$48,158	573	569
30	604/704	Employee Benefits	2.34%	97.66%	100.00%	ERC	\$7	\$298	\$305	4	4
31	620/720	Materials and Supplies	2.34%	97.66%	100.00%	ERC	\$11	\$474	\$486	6	6
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	2.34%	97.66%	100.00%	ERC	\$58	\$2,409	\$2,467	29	29
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$622	\$25,926	\$26,547	312	310
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.35%	97.65%	100.00%	ERC	\$675	\$28,030	\$28,706	339	336
40							<u>\$ 3,530</u>	<u>\$ 146,499</u>	<u>\$150,029</u>	<u>1,772</u>	<u>1,758</u>
Water Service Corp. Allocated UI Expenses:											
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>

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015 Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Other Companies/ Systems				
							Labrador Utilities, Inc.	Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,742	317,040	\$318,782	875	868
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$179	32,328	\$32,506	90	89
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	0.55%	99.45%	100.00%	ERC	(\$4)	(798)	(\$802)	(2)	(2)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$1)	(123)	(\$124)	(0)	(0)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,959	354,784	\$356,743	983	976
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,407	435,865	\$438,272	1,208	1,199
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$359	65,053	\$65,412	180	179
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$296	53,621	\$53,917	149	147
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$597	108,109	\$108,706	300	297
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,807	\$1,817	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$4	732	\$736	2	2
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,016	183,944	\$184,959	510	506
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$148	26,877	\$27,026	75	74
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$8	1,388	\$1,396	4	4
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$610	110,453	\$111,063	306	304
20							\$9,330	\$1,691,080	\$1,700,410	4,683	4,646
Water Service Corp. Allocated State Expenses:											
22											
23											
24	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$570	\$24,021	\$24,591	286	284
25	408	Taxes Other than Income	2.33%	97.67%	100.00%	ERC	\$478	\$20,021	\$20,499	240	238
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	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.36%	97.64%	100.00%	ERC	\$1,222	\$50,573	\$51,795	613	608
30	604/704	Employee Benefits	2.33%	97.67%	100.00%	ERC	\$12	\$518	\$530	6	6
31	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$10	\$437	\$447	5	5
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.33%	97.67%	100.00%	ERC	\$5	\$225	\$230	3	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.33%	97.67%	100.00%	ERC	\$675	\$28,300	\$28,974	339	336
38	667/767	Reg. Commission Exp. - Other	2.33%	97.67%	100.00%	ERC	\$23	\$949	\$972	11	11
39	675/775	Miscellaneous Expenses	2.33%	97.67%	100.00%	ERC	\$181	\$7,603	\$7,784	91	90
40							\$ 3,177	\$ 132,651	\$135,828	1,595	1,582
Water Service Corp. Allocated UI Expenses:											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015 Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,631	297,775	\$299,405	819	812
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$182	33,131	\$33,314	92	91
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	0.55%	99.45%	100.00%	ERC	(\$8)	(1,422)	(\$1,430)	(4)	(4)
7	427	Interest Expense	-332.16%	432.16%	100.00%	ERC	\$475	(618)	(\$143)	238	237
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,008	364,843	\$366,852	1,008	1,000
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$3,368	611,781	\$615,148	1,691	1,677
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$436	79,273	\$79,709	219	217
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$295	53,621	\$53,917	148	147
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$587	106,669	\$107,256	295	292
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,807	\$1,817	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$5	918	\$923	3	3
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,015	184,370	\$185,384	510	505
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$291	52,824	\$53,115	146	145
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$7	1,263	\$1,270	3	3
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$778	141,234	\$142,011	390	387
							<u>\$11,080</u>	<u>\$1,927,467</u>	<u>\$1,938,548</u>	<u>5,562</u>	<u>5,518</u>
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	2.31%	97.69%	100.00%	ERC	\$566	\$23,957	\$24,524	284	282
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$526	\$22,098	\$22,623	264	262
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	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.35%	97.65%	100.00%	ERC	\$1,479	\$61,457	\$62,936	742	736
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	2.34%	97.66%	100.00%	ERC	\$41	\$1,714	\$1,755	21	20
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	2.32%	97.68%	100.00%	ERC	\$7	\$293	\$300	3	3
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.32%	97.68%	100.00%	ERC	\$569	\$23,962	\$24,531	286	283
38	667/767	Reg. Commission Exp. - Other	2.32%	97.68%	100.00%	ERC	\$23	\$985	\$1,008	12	12
39	675/775	Miscellaneous Expenses	2.32%	97.68%	100.00%	ERC	\$146	\$6,165	\$6,311	73	73
							<u>\$ 3,358</u>	<u>\$ 140,635</u>	<u>\$143,993</u>	<u>1,686</u>	<u>1,672</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.58%	99.42%	100.00%	Unallocated Rate Base	\$17,354	\$2,968,700	\$2,986,054	8,712	8,642
							<u>\$ 17,354</u>	<u>\$ 2,968,700</u>	<u>\$2,986,054</u>	<u>8,712</u>	<u>8,642</u>

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015 Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total		
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,771	324,619	\$326,391	889	882
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$183	33,370	\$33,553	92	91
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	0.55%	99.45%	100.00%	ERC	(\$10)	(1,784)	(\$1,793)	(5)	(5)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$2)	(306)	(\$308)	(1)	(1)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,119	386,460	\$388,579	1,064	1,055
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,471	450,698	\$453,169	1,240	1,231
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$348	63,489	\$63,837	175	173
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$349	63,568	\$63,917	175	174
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$551	100,505	\$101,056	277	274
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.54%	99.46%	100.00%	ERC	\$2	302	\$303	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,009	183,951	\$184,960	506	502
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$348	63,557	\$63,905	175	174
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$6	1,105	\$1,111	3	3
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$730	133,080	\$133,809	366	363
20							\$9,885	\$1,804,478	\$1,814,362	4,962	4,922
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22											
23											
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$605	\$25,657	\$26,261	304	301
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$385	\$16,228	\$16,613	193	192
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	2.42%	97.58%	100.00%	ERC	\$0	\$4	\$4	0	0
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,579	\$65,842	\$67,421	793	786
30	604/704	Employee Benefits	2.32%	97.68%	100.00%	ERC	\$72	\$3,031	\$3,103	36	36
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$18	\$764	\$782	9	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	2.31%	97.69%	100.00%	ERC	\$190	\$8,040	\$8,230	96	95
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.31%	97.69%	100.00%	ERC	\$566	\$23,913	\$24,479	284	282
38	667/767	Reg. Commission Exp. - Other	2.31%	97.69%	100.00%	ERC	\$8	\$332	\$340	4	4
39	675/775	Miscellaneous Expenses	2.32%	97.68%	100.00%	ERC	\$323	\$13,602	\$13,925	162	161
40							\$ 3,746	\$ 157,412	\$161,158	1,881	1,866
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$0	-	-
46											

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015				
			Allocation Percentages				Amounts Allocated				
			Other Companies/	Other Companies/	50.20%		Other Companies/	49.80%	Water	Sewer	
No.	No.	Description	Labrador Utilities, Inc.	Systems	Total	Labrador Utilities, Inc.	Systems	Total	Water	Sewer	
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,819	333,283	\$335,102	913	906
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$173	31,462	\$31,634	87	86
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	0.55%	99.45%	100.00%	ERC	(\$11)	(2,021)	(\$2,032)	(6)	(6)
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$1)	(168)	(\$168)	(0)	(0)
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,886	343,887	\$345,772	947	939
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,881	525,336	\$528,217	1,446	1,435
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$466	85,050	\$85,516	234	232
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$349	63,568	\$63,917	175	174
12	633/733	Contractual Services - Legal	0.55%	99.45%	100.00%	ERC	(\$138)	(25,227)	(\$25,365)	(69)	(69)
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$637	116,173	\$116,810	320	317
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	314	\$315	1	1
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,009	184,052	\$185,061	507	503
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$79	14,462	\$14,541	40	39
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$7	1,190	\$1,197	3	3
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$683	124,616	\$125,300	343	340
20							<u>\$9,850</u>	<u>\$1,797,842</u>	<u>\$1,807,692</u>	<u>4,945</u>	<u>4,905</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$571	\$24,224	\$24,795	287	284
25	408	Taxes Other than Income	2.32%	97.68%	100.00%	ERC	\$487	\$20,520	\$21,007	244	242
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	2.35%	97.65%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,564	\$65,214	\$66,778	785	779
30	604/704	Employee Benefits	2.31%	97.69%	100.00%	ERC	\$8	\$317	\$325	4	4
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$14	\$593	\$607	7	7
32	631/731	Contractual Services - Engineering	2.31%	97.69%	100.00%	ERC	\$67	\$2,849	\$2,916	34	34
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	2.32%	97.68%	100.00%	ERC	\$5	\$201	\$205	2	2
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	2.31%	97.69%	100.00%	ERC	\$530	\$22,395	\$22,925	266	264
38	667/767	Reg. Commission Exp. - Other	2.31%	97.69%	100.00%	ERC	\$7	\$317	\$324	4	4
39	675/775	Miscellaneous Expenses	2.26%	97.74%	100.00%	ERC	\$68	\$2,926	\$2,993	34	34
40							<u>\$ 3,321</u>	<u>\$ 139,560</u>	<u>\$142,881</u>	<u>1,667</u>	<u>1,654</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>

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			50.20% Water	49.80% Sewer
			Labrador Utilities, Inc.	Other Companies/ Systems	Total		Labrador Utilities, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,785	330,198	\$331,984	896	889
3	408	Taxes Other than Income	0.54%	99.46%	100.00%	ERC	\$168	30,944	\$31,113	84	84
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	0.54%	99.46%	100.00%	ERC	(\$14)	(2,538)	(\$2,552)	(7)	(7)
7	427	Interest Expense	-287.90%	387.90%	100.00%	ERC	\$435	(586)	(\$151)	218	217
8	601/701/603/703	Salaries	0.54%	99.46%	100.00%	ERC	\$2,034	374,344	\$376,378	1,021	1,013
9	604/704	Employee Benefits	0.54%	99.46%	100.00%	ERC	\$1,947	358,376	\$360,323	977	969
10	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$367	67,473	\$67,839	184	183
11	632/732	Contractual Services - Accounting	0.54%	99.46%	100.00%	ERC	\$345	63,571	\$63,917	173	172
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.54%	99.46%	100.00%	ERC	\$613	112,931	\$113,544	308	306
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5
15	650/750	Transportation Expenses	0.54%	99.46%	100.00%	ERC	\$1	270	\$272	1	1
16	657	Insurance - General Liability	0.54%	99.46%	100.00%	ERC	\$999	183,960	\$184,960	502	498
17	659/759	Other Insurance	0.54%	99.46%	100.00%	ERC	\$283	52,050	\$52,333	142	141
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$5	918	\$923	3	2
19	675/775	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	\$663	122,077	\$122,741	333	330
20							\$9,643	\$1,695,853	\$1,705,496	4,841	4,802
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	2.30%	97.70%	100.00%	ERC	\$613	\$26,028	\$26,642	308	305
25	408	Taxes Other than Income	2.31%	97.69%	100.00%	ERC	\$493	\$20,789	\$21,282	247	245
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	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	2.34%	97.66%	100.00%	ERC	\$1,488	\$62,086	\$63,574	747	741
30	604/704	Employee Benefits	2.31%	97.69%	100.00%	ERC	\$13	\$537	\$550	6	6
31	620/720	Materials and Supplies	2.31%	97.69%	100.00%	ERC	\$4	\$188	\$192	2	2
32	631/731	Contractual Services - Engineering	2.31%	97.69%	100.00%	ERC	(\$67)	(\$2,849)	(\$2,916)	(34)	(34)
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	2.30%	97.70%	100.00%	ERC	\$1	\$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	2.31%	97.69%	100.00%	ERC	\$480	\$20,281	\$20,761	241	239
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	2.31%	97.69%	100.00%	ERC	\$221	\$9,357	\$9,579	111	110
40							\$ 3,245	\$ 136,460	\$139,705	1,629	1,616
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.59%	99.41%	100.00%	Unallocated Rate Base	\$17,814	\$2,986,914	\$3,004,727	8,943	8,871
45							\$ 17,814	\$ 2,986,914	\$3,004,727	8,943	8,871

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015 Amounts Allocated			50.20% Water	49.80% Sewer	
			Labrador Utilities, Inc.	Systems	Total		Other Companies/					
							Labrador Utilities, Inc.	Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1												
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,800	330,386	\$332,186	903	896	
3	408	Taxes Other than Income	0.54%	99.46%	100.00%	ERC	\$167	30,556	\$30,723	84	83	
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	0.54%	99.46%	100.00%	ERC	(\$16)	(2,862)	(\$2,878)	(8)	(8)	
7	427	Interest Expense	0.54%	99.46%	100.00%	ERC	(\$1)	(237)	(\$238)	(1)	(1)	
8	601/701/603/703	Salaries	0.54%	99.46%	100.00%	ERC	\$2,023	369,631	\$371,654	1,015	1,007	
9	604/704	Employee Benefits	0.54%	99.46%	100.00%	ERC	\$2,825	516,254	\$519,079	1,418	1,407	
10	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$391	71,373	\$71,764	196	194	
11	632/732	Contractual Services - Accounting	0.54%	99.46%	100.00%	ERC	\$348	63,569	\$63,917	175	173	
12	633/733	Contractual Services - Legal	0.54%	99.46%	100.00%	ERC	\$12	2,188	\$2,200	6	6	
13	636/736	Contractual Services - Other	0.54%	99.46%	100.00%	ERC	\$786	143,727	\$144,513	395	392	
14	641	Rent Expense	0.54%	99.46%	100.00%	ERC	\$10	1,864	\$1,874	5	5	
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	376	\$378	1	1	
16	657	Insurance - General Liability	0.54%	99.46%	100.00%	ERC	\$1,075	196,452	\$197,527	540	535	
17	659/759	Other Insurance	0.54%	99.46%	100.00%	ERC	\$521	95,237	\$95,758	262	260	
18	670/770	Bad Debt Expense	0.54%	99.46%	100.00%	ERC	\$8	1,380	\$1,388	4	4	
19	675/775	Miscellaneous Expenses	0.54%	99.46%	100.00%	ERC	\$817	149,315	\$150,132	410	407	
20							<u>\$10,767</u>	<u>\$1,969,210</u>	<u>\$1,979,977</u>	<u>5,405</u>	<u>5,362</u>	
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23												
24	403	Depreciation Expenses	2.32%	97.68%	100.00%	ERC	\$650	\$27,385	\$28,035	326	324	
25	408	Taxes Other than Income	2.33%	97.67%	100.00%	ERC	\$503	\$21,076	\$21,579	252	250	
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	2.33%	97.67%	100.00%	ERC	\$6	\$249	\$255	3	3	
29	601/701/603/703	Salaries	2.36%	97.64%	100.00%	ERC	\$1,477	\$61,196	\$62,673	742	736	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	2.32%	97.68%	100.00%	ERC	\$17	\$714	\$731	9	8	
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	2.33%	97.67%	100.00%	ERC	\$13	\$562	\$575	7	7	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	2.33%	97.67%	100.00%	ERC	\$579	\$24,306	\$24,885	291	288	
38	667/767	Reg. Commission Exp. - Other	2.33%	97.67%	100.00%	ERC	\$90	\$3,783	\$3,873	45	45	
39	675/775	Miscellaneous Expenses	2.33%	97.67%	100.00%	ERC	\$223	\$9,341	\$9,564	112	111	
40							<u>\$ 3,558</u>	<u>\$ 148,613</u>	<u>\$152,170</u>	<u>1,786</u>	<u>1,772</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>	

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			50.20%	49.80%		
			Labrador Utilities, Inc.	Systems	Total		Labrador Utilities, Inc.	Systems	Total			Water	Sewer
Historical Month Ending November 30, 2015													
1	<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.54%	99.46%	100.00%	ERC	\$1,808	330,549	\$332,357	907	900		
3	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$165	30,098	\$30,263	83	82		
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	0.55%	99.45%	100.00%	ERC	(\$16)	(2,909)	(\$2,925)	(8)	(8)		
7	427	Interest Expense	0.55%	99.45%	100.00%	ERC	(\$3)	(476)	(\$479)	(1)	(1)		
8	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$2,512	457,134	\$459,646	1,261	1,251		
9	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$2,935	534,156	\$537,091	1,473	1,462		
10	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$348	63,400	\$63,749	175	173		
11	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$415	75,466	\$75,880	208	206		
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$662	120,473	\$121,135	332	330		
14	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$10	1,864	\$1,874	5	5		
15	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$3	560	\$563	2	2		
16	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,055	191,942	\$192,997	529	525		
17	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$895	162,846	\$163,741	449	446		
18	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$7	1,283	\$1,290	4	4		
19	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$775	141,090	\$141,865	389	386		
20							\$11,570	\$2,107,476	\$2,119,046	5,808	5,762		
21	<u>Water Service Corp. Allocated State Expenses:</u>												
22													
23													
24	403	Depreciation Expenses	2.33%	97.67%	100.00%	ERC	\$603	\$25,329	\$25,932	303	300		
25	408	Taxes Other than Income	2.34%	97.66%	100.00%	ERC	\$474	\$19,812	\$20,286	238	236		
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	2.43%	97.57%	100.00%	ERC	\$0	\$5	\$5	0	0		
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,519	\$62,699	\$64,218	763	757		
30	604/704	Employee Benefits	2.34%	97.66%	100.00%	ERC	(\$3)	(\$142)	(\$145)	(2)	(2)		
31	620/720	Materials and Supplies	2.33%	97.67%	100.00%	ERC	\$16	\$667	\$683	8	8		
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	2.34%	97.66%	100.00%	ERC	\$2	\$93	\$95	1	1		
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$516	\$21,592	\$22,108	259	257		
38	667/767	Reg. Commission Exp. - Other	2.34%	97.66%	100.00%	ERC	\$3	\$105	\$108	1	1		
39	675/775	Miscellaneous Expenses	2.34%	97.66%	100.00%	ERC	\$285	\$11,906	\$12,191	143	142		
40							\$ 3,415	\$ 142,065	\$145,481	1,714	1,701		
41													
42	<u>Water Service Corp. Allocated UI Expenses:</u>												
43													
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
45							\$ -	\$ -	\$0	-	-		

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

Allocation of Expenses

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

Labrador Utilities, Inc.
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			50.20%	49.80%	
			Labrador Utilities, Inc.	Systems	Total		Historical Month Ending December 31, 2015					
							Labrador Utilities, Inc.	Systems	Total			Water
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$1,741	317,281	\$319,022	874	867	
2	408	Taxes Other than Income	0.52%	99.48%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)	
3	409	Gains/Losses from Disposition of Utility	0.55%	99.45%	100.00%	ERC	\$1	99	\$100	0	0	
4	410	Miscellaneous Non-Utility Expenses	0.55%	99.45%	100.00%	ERC	\$112	20,327	\$20,439	56	56	
5	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$18)	(3,289)	(\$3,307)	(9)	(9)	
6	427	Interest Expense	-2529.04%	2629.04%	100.00%	ERC	\$535	(556)	(\$21)	268	266	
7	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$1,757	318,680	\$320,437	882	875	
8	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$3,798	688,980	\$692,778	1,906	1,891	
9	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$429	77,916	\$78,345	216	214	
10	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$417	75,723	\$76,140	210	208	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$647	117,402	\$118,049	325	322	
13	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$21	3,727	\$3,748	10	10	
14	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$2	296	\$297	1	1	
15	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$1,059	192,128	\$193,188	532	527	
16	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	(\$146)	(26,464)	(\$26,610)	(73)	(73)	
17	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$6	1,128	\$1,134	3	3	
18	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$741	134,506	\$135,247	372	369	
19							\$11,101	\$1,917,843	\$1,928,944	5,572	5,529	
20												
21												
22	<u>Water Service Corp. Allocated State Expenses</u>											
23												
24	403	Depreciation Expenses	2.34%	97.66%	100.00%	ERC	\$685	\$28,637	\$29,322	344	341	
25	408	Taxes Other than Income	2.35%	97.65%	100.00%	ERC	\$521	\$21,669	\$22,189	261	259	
26	410	Miscellaneous Non-Utility Expenses	2.37%	97.63%	100.00%	ERC	\$78	\$3,213	\$3,291	39	39	
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
28	427	Interest Expense	2.33%	97.67%	100.00%	ERC	\$0	\$17	\$17	0	0	
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$1,821	\$74,857	\$76,679	914	907	
30	604/704	Employee Benefits	2.35%	97.65%	100.00%	ERC	(\$2)	(\$80)	(\$82)	(1)	(1)	
31	620/720	Materials and Supplies	2.35%	97.65%	100.00%	ERC	\$14	\$572	\$586	7	7	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	633/733	Contractual Services - Legal	2.34%	97.66%	100.00%	ERC	\$44	\$1,827	\$1,871	22	22	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	636/736	Contractual Services - Other	2.34%	97.66%	100.00%	ERC	\$198	\$8,263	\$8,461	100	99	
36	642/742	Rental of Equipment	2.34%	97.66%	100.00%	ERC	\$7	\$273	\$279	3	3	
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$484	\$20,173	\$20,657	243	241	
38	667/767	Reg. Commission Exp. - Other	2.34%	97.66%	100.00%	ERC	\$80	\$3,316	\$3,395	40	40	
39	675/775	Miscellaneous Expenses	2.35%	97.65%	100.00%	ERC	\$471	\$19,614	\$20,085	237	235	
40							\$ 4,401	\$ 182,350	\$186,751	2,209	2,192	
41												
42	<u>Water Service Corp. Allocated UI Expenses</u>											
43												
44	427	Interest Expense	0.56%	99.44%	100.00%	Unallocated Rate Base	\$17,889	\$3,161,330	\$3,179,219	8,980	8,909	
45							\$ 17,889	\$ 3,161,330	\$3,179,219	8,980	8,909	

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

Allocation of Expenses

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

Labrador Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			50.20% Water	49.80% Sewer	
			Labrador Utilities, Inc.	Systems	Total		Historical Year Ending December 31, 2015					
							Labrador Utilities, Inc.	Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.55%	99.45%	100.00%	ERC	\$21,246	3,864,149	\$3,885,396	10,665	10,581	
2	408	Taxes Other than Income	0.55%	99.45%	100.00%	ERC	\$2,197	396,734	\$398,931	1,103	1,094	
3	409	Gains/Losses from Disposition of Utility	0.55%	99.45%	100.00%	ERC	\$1	99	\$100	0	0	
4	410	Miscellaneous Non-Utility Expenses	0.55%	99.45%	100.00%	ERC	\$112	20,327	\$20,439	56	56	
5	420	Interest During Construction	0.55%	99.45%	100.00%	ERC	(\$101)	(18,412)	(\$18,513)	(51)	(50)	
6	427	Interest Expense	-89.47%	189.47%	100.00%	ERC	\$1,918	(4,061)	(\$2,144)	963	955	
7	601/701/603/703	Salaries	0.55%	99.45%	100.00%	ERC	\$24,401	4,417,104	\$4,441,505	12,249	12,152	
8	604/704	Employee Benefits	0.55%	99.45%	100.00%	ERC	\$33,998	6,147,512	\$6,181,510	17,066	16,932	
9	620/720	Materials and Supplies	0.55%	99.45%	100.00%	ERC	\$4,793	867,092	\$871,885	2,406	2,387	
10	632/732	Contractual Services - Accounting	0.55%	99.45%	100.00%	ERC	\$4,043	732,217	\$736,260	2,030	2,014	
11	633/733	Contractual Services - Legal	0.55%	99.45%	100.00%	ERC	(\$126)	(23,039)	(\$23,165)	(63)	(63)	
12	636/736	Contractual Services - Other	0.55%	99.45%	100.00%	ERC	\$7,318	1,325,669	\$1,332,987	3,674	3,645	
13	641	Rent Expense	0.55%	99.45%	100.00%	ERC	\$130	23,540	\$23,670	65	65	
14	650/750	Transportation Expenses	0.55%	99.45%	100.00%	ERC	\$31	5,602	\$5,633	16	15	
15	657	Insurance - General Liability	0.55%	99.45%	100.00%	ERC	\$12,265	2,220,083	\$2,232,348	6,157	6,108	
16	659/759	Other Insurance	0.55%	99.45%	100.00%	ERC	\$2,677	487,525	\$490,202	1,344	1,333	
17	670/770	Bad Debt Expense	0.55%	99.45%	100.00%	ERC	\$78	14,086	\$14,164	39	39	
18	675/775	Miscellaneous Expenses	0.55%	99.45%	100.00%	ERC	\$9,271	1,677,241	\$1,686,512	4,654	4,617	
19							\$124,253	\$22,153,467	\$22,277,720	62,372	61,881	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23												
24	403	Depreciation Expenses	2.34%	97.66%	100.00%	ERC	\$9,507	\$397,123	\$406,630	4,772	4,735	
25	408	Taxes Other than Income	2.35%	97.65%	100.00%	ERC	\$6,387	\$265,877	\$272,264	3,206	3,181	
26	410	Miscellaneous Non-Utility Expenses	2.37%	97.63%	100.00%	ERC	\$78	\$3,213	\$3,291	39	39	
27	414	Taxes Other than Income	2.34%	97.66%	100.00%	ERC	(\$105)	(\$4,395)	(\$4,500)	(53)	(52)	
28	427	Interest Expense	2.33%	97.67%	100.00%	ERC	\$7	\$313	\$321	4	4	
29	601/701/603/703	Salaries	2.37%	97.63%	100.00%	ERC	\$16,786	\$692,742	\$709,529	8,426	8,360	
30	604/704	Employee Benefits	2.32%	97.68%	100.00%	ERC	\$110	\$4,641	\$4,751	55	55	
31	620/720	Materials and Supplies	2.34%	97.66%	100.00%	ERC	\$181	\$7,571	\$7,752	91	90	
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
33	633/733	Contractual Services - Legal	2.35%	97.65%	100.00%	ERC	\$47	\$1,964	\$2,011	24	24	
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
35	636/736	Contractual Services - Other	2.34%	97.66%	100.00%	ERC	\$563	\$23,525	\$24,087	283	280	
36	642/742	Rental of Equipment	2.36%	97.64%	100.00%	ERC	\$20	\$816	\$835	10	10	
37	650/750	Transportation Expense	2.34%	97.66%	100.00%	ERC	\$6,408	\$267,877	\$274,285	3,217	3,191	
38	667/767	Reg. Commission Exp. - Other	2.27%	97.73%	100.00%	ERC	\$108	\$4,644	\$4,752	54	54	
39	675/775	Miscellaneous Expenses	2.34%	97.66%	100.00%	ERC	\$3,223	\$134,427	\$137,650	1,618	1,605	
40							\$43,321	\$1,800,337	\$1,843,658	21,746	21,575	
41							0	0	0	0	0	
42	Water Service Corp. Allocated UI Expenses											
43												
44	427	Interest Expense	0.59%	99.41%	100.00%	Unallocated Rate Base	\$70,980	\$12,038,898	\$12,109,878	35,630	35,350	
45							\$70,980	\$12,038,898	\$12,109,878	35,630	35,350	
46							0	0	0	0	0	

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: B-13

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(4) Adjustments		(5) Proforma	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Amount
			(3) COA	Test Yr				
1	INTANGIBLE PLANT							
2	301.1 Organization	(639)	639			-		
3	302.1 Franchises	(972)	1,171			199		
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	620	(42)			578		
8	305.2 Collect. & Impound. Reservoirs					-		
9	306.2 Lake, River & Other Intakes					-		
10	307.2 Wells & Springs	2,082	(159)			1,923		
11	308.2 Infiltration Galleries & Tunnels	-	-			-		
12	309.2 Supply Mains	(10)	45			35		
13	310.2 Power Generation Equipment	10	-			10		
14	311.2 Pumping Equipment	19	-			19		
15	339.2 Other Plant & Misc. Equipment					-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights					-		
18	304.3 Structures & Improvements	151	(14)			137		
19	311.3 Pumping Equipment - WTP	8,511	42			8,553		
20	320.3 Water Treatment Equipment	969	15			984		
21	339.3 Other Plant & Misc. Equipment	-	-			-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights					-		
24	304.4 Structures & Improvements					-		
25	311.4 Electric Pumping Equipment - T&D	14,924	(6,742)			8,182		
26	330.4 Distr. Reservoirs & Standpipes	2,057	1		4,794	6,852		
27	331.4 Transm. & Distribution Mains	6,179	(16)			6,163		
28	333.4 Services	1,088	(2)			1,086		
29	334.4 Meters & Meter Installations	2,268	(8)			2,260		
30	335.4 Hydrants	178				178		
31	336.4 Backflow Prevention Devices	457	(440)			17		
32	339.4 Other Plant & Misc. Equipment	-				-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights					-		
35	304.5 Structures & Improvements	745				745		
36	340.5 Office Furniture & Equipment	21,395		(1,564)	634	20,465		
37	341.5 Transportation Equipment	8,296			458	8,754		
38	342.5 Stores Equipment					-		
39	343.5 Tools, Shop & Garage Equipment	4,495	(2,044)			2,451		
40	344.5 Laboratory Equipment	(300)	324			24		
41	345.5 Power Operated Equipment	1,039	(495)			544		
42	346.5 Communication Equipment	737				737		
43	347.5 Miscellaneous Equipment	-				-		
44	348.5 Other Tangible Plant	-				-		
45						-		
46	SUB-TOTAL	74,300	(7,725)	(1,564)	5,886	70,897	N/A	N/A
47								
48	LESS: AMORTIZATION OF CIAC	(9)				(9)		
49								
50	NET DEPRECIATION EXPENSE - WATER	74,291	(7,725)	(1,564)	5,886	70,889	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: B-14

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

Historic [X] or Projected []

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) (4)		(5) Proforma	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Amount
			COA	Test Yr				
1	INTANGIBLE PLANT							
2	351.1 Organization	-				-		
3	352.1 Franchises	199	(1)			198		
4	389.1 Other Plant & Misc. Equipment	-				-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-				-		
7	354.2 Structures & Improvements	142	(123)			19		
8	355.2 Power Generation Equipment - Collection Pit	29	(29)			-		
9	360.2 Collection Sewers - Force	27,049	(25,546)			1,503		
10	361.2 Collection Sewers - Gravity	8,458	(56)			8,402		
11	362.2 Special Collecting Structures	52	-			52		
12	363.2 Services to Customers	227	(14)			213		
13	364.2 Flow Measuring Devices	(1,616)	2,925			1,309		
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	11,270	(10,486)			784		
19	355.3 Power Generation Equipment - Pumping Pit	-				-		
20	370.3 Receiving Wells	-				-		
21	371.3 Pumping Equipment	3,946	(1,148)			2,798		
22	389.3 Other Plant & Misc. Equipment	13	15			28		
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-				-		
25	354.4 Structures & Improvements	243,418	4,575	(214,704)		33,289		
26	355.4 Power Generation Equipment - Treatment Pit	(3)	5			2		
27	380.4 Treatment & Disposal Equipment	37,543	(1,124)			36,419		
28	381.4 Plant Sewers	5,491	(4,796)			695		
29	382.4 Outfall Sewer Lines	5,629	(5,436)			193		
30	389.4 Other Plant & Misc. Equipment	102	(7)			95		
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	-				-		
33	354.5 Structures & Improvements	43	-			43		
34	355.5 Power Generation Equipment	-				-		
35	371.5 Pumping Equipment	-				-		
36	374.5 Reuse Distribution Reservoirs	(2,934)	2,934			-		
37	380.5 Treatment & Disposal Equipment	-				-		
38	381.5 Plant Sewers	-				-		
39	389.5 Other Plant & Misc. Equipment	-				-		
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	-				-		
42	353.6 Land & Land Rights	-				-		
43	354.6 Structures & Improvements	443	(163)			280		
44	355.6 Power Generation Equipment	-				-		
45	366.6 Reuse Services	-				-		
46	367.6 Reuse Meters & Meter Installations	-				-		
47	371.6 Pumping Equipment	-				-		
48	375.6 Reuse Transmission & Distribution System	6,158	(5,865)			293		
49	389.6 Other Plant & Miscellaneous Equipment	-				-		
50	GENERAL PLANT							
51	353.7 Land & Land Rights	-				-		
52	354.7 Structures & Improvements	(201,550)		214,704		13,154		
53	390.7 Office Furniture & Equipment	-		\$ (1,551)	629	(922)		
54	391.7 Transportation Equipment	-			455	455		
55	392.7 Stores Equipment	-				-		
56	393.7 Tools, Shop & Garage Equipment	192				192		
57	394.7 Laboratory Equipment	76	(39)			37		
58	395.7 Power Operated Equipment	152				152		
59	396.7 Communication Equipment	-				-		
60	397.7 Miscellaneous Equipment	-				-		
61	398.7 Other Tangible Plant	-				-		
62								
63	SUB-TOTAL	144,529	(44,379)	(1,551)	1,084	99,683	N/A	N/A
64								
65	LESS: AMORTIZATION OF CIAC							
66								
67	NET DEPRECIATION EXPENSE - SEWER	144,529	(44,379)	(1,551)	1,084	99,683	N/A	N/A

Taxes Other Than Income (Final Rates)

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

Florida Public Service Commission
 Schedule: B-15
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	WATER					
2	Test Year	13,758	4,072	13,908	99	31,837
3	Adjust Current Year					
4	Test Year Per Books	\$ 13,758	\$ 4,072	\$ 13,908	\$ 99	\$ 31,837
5						
6	Adjustments to Test Year (Explain):					
7	Adjust RAFTs for test year revenues	57				57
8	Allocate ad valorem tax for allocation			(332)		(332)
9	Increase in ad valorem tax proforma			179		179
10	Payroll Tax for allocations/annualization/increase		264			264
11	Increase in RAFTs associated with annualized water revenues per B-3	35		-	-	35
12	Total Test Year Adjustments	92	264	(153)	-	203
13						
14	Adjusted Test Year	13,850	4,336	13,755	99	32,040
15	Increase in ad valorem tax per B-3					
16	RAFTs Assoc. with Revenue Increase	3,028	-	-	-	3,028
17	Total Adjustments for requested increases	\$ 3,028	\$ -	\$ -	\$ -	\$ 3,028
18						
19	Total Balance	\$ 16,878	\$ 4,336	\$ 13,755	\$ 99	\$ 35,068
20						
21	WASTEWATER					
22	Test Year	25,494	4,040	13,799	99	43,432
23	Adjust Current RAF					
24	Test Year Per Books	\$ 25,494	\$ 4,040	\$ 13,799	\$ 99	\$ 43,432
25						
26	Adjustments to Test Year (Explain):					
27	Adjust RAFTs for test year revenues	105				105
28	Allocate ad valorem tax for allocation					-
29	Increase in ad valorem tax proforma			332		332
30	Payroll Tax for allocations/annualization/increase		510	177		687
31	Increase in RAFTs associated with annualized sewer revenues per B-3	3,836				3,836
32	Total Test Year Adjustments	3,941	510	509	-	4,960
33						
34	Adjusted Test Year	29,435	4,550	14,308	99	48,392
35	Increase in ad valorem tax per B-3					
36	RAFTs Assoc. with Revenue Increase	(948)	-	-	-	(948)
37	Total Adjustments for requested increases	(948)	-	-	-	(948)
38						
39	Total Balance	\$ 28,487	\$ 4,550	\$ 14,308	\$ 99	\$ 47,444

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Utilities, Inc. of Florida - Labrador

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

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	\$ 71,933	\$ 7,901	\$ 79,834	\$ 20,977	\$ 58,859
2							
3	Deferred Income Tax Expense	C-5	33,376	(33,376)	-		
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		\$ 105,309	\$ (25,475)	\$ 79,834	\$ 20,977	\$ 58,859

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water
 Company: Utilities, Inc. of Florida - Labrador
 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: Deborah Swain

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1)	\$ 34,263	\$ (17,789)	\$ 16,473	\$ 40,078	\$ 56,551
2	Add: Income Tax Expense Per Books (Sch. B-1)	4,545	(7,748)	(3,203)	24,180	20,978
3						
4	Subtotal	38,808	(25,537)	13,271	64,258	77,529
5	Less: Interest Charges (Sch. C-3)	36,676	(14,892)	21,784		21,784
6						
7	Taxable Income Per Books	2,132	(10,645)	(8,513)	64,258	55,746
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(1,788)	1,788	-	-	-
11	Timing Differences (From Sch. C-5)	24,343	(24,343)	-	-	-
12	Other Adjustments - Pretax income difference		-	-	-	-
13						
14	Total Schedule M Adjustments	22,555	(22,555)	-	-	-
15						
16	Taxable Income Before State Taxes	24,687	(33,200)	(8,513)	64,258	55,746
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	24,687	(33,200)	(8,513)	64,258	55,746
20	State Income Tax (5.5% of Line 19)	1,358	(1,826)	(468)	3,534	3,066
21	Limited by NOL	(1,358)	1,358	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	(468)	(468)	3,534	3,066
25						
26	Federal Taxable Income (Line 16 - Line 24)	24,687	(32,732)	(8,045)	60,724	52,680
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	8,394	(11,129)	(2,735)	20,646	17,911
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	8,394	(11,129)	(2,735)	20,646	17,911
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	(468)	(468)	3,534	3,066
36	Current Federal Income Taxes (Line 32)	8,394	(11,129)	(2,735)	20,646	17,911
37						
38	Total Current Income Tax Expense (To C-1)	\$ 8,394	\$ (11,597)	\$ (3,202)	\$ 24,180	\$ 20,977
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 - Labrador
 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: Deborah Swain

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 145,608	\$ 25,540	\$ 171,147	\$ (12,553)	\$ 158,594
2	8,638	57,794	66,432	(7,574)	58,858
3					
4	154,246	83,333	237,579	(20,127)	217,452
5	36,387	24,654	61,041		61,041
6					
7	117,858	58,680	176,538	(20,127)	156,411
8					
9	Schedule M Adjustments:				
10	4,668	(4,668)	-	-	-
11	64,353	(64,353)	-	-	-
12					
13					
14	69,021	(69,021)	-	-	-
15					
16	186,880	(10,341)	176,538	(20,127)	156,411
17					
18					
19	186,880	(10,341)	176,538	(20,127)	156,411
20	10,278	(569)	9,709	(1,107)	8,603
21	(10,278)	10,278	-	-	-
22					
23					
24	-	9,709	9,709	(1,107)	8,603
25					
26	186,880	(20,050)	166,829	(19,020)	147,809
27	0.34	0.34	0.34	0.34	0.34
28	63,539	(6,817)	56,722	(6,467)	50,255
29					
30	-	-	-	-	-
31					
32	63,539	(6,817)	56,722	(6,467)	50,255
33					
34	Summary:				
35	-	9,709	9,709	(1,107)	8,603
36	63,539	(6,817)	56,722	(6,467)	50,255
37					
38	\$ 63,539	\$ 2,892	\$ 66,431	\$ (7,574)	\$ 58,859
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 - Labrador

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

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	154	2,540	2,693	721	1,972
7						
8	Other Interest Expense - Intercompany	72,910	7,223	80,132	21,063	59,069
9						
10	AFUDC	(6,604)	6,604	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 66,460	\$ 16,366	\$ 82,825	\$ 21,784	\$ 61,042
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
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 - Labrador

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

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	Total	Water	Sewer
1	AFUDC	(6,604)		\$ (6,604)	\$ (1,862)	\$ (4,742)
2	Meals & Entertainment (50% per books)	148		\$ 148	74	74
		<u>\$ (6,456)</u>	<u>\$ -</u>	<u>\$ (6,456)</u>	<u>\$ (1,788)</u>	<u>\$ (4,668)</u>

Supporting Schedules: None

Recap Schedules: C-2

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	\$ 71,057	\$ -	\$ 71,057		\$ 71,057
3	Book Depreciation and Amortization	74,291	(7,725)	66,566		66,566
4						
5	Difference	(3,234)	7,725	4,491	-	4,491
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	344	-	344	-	344
10	Deferred Maintenance Additions	1,240	-	1,240	-	1,240
11	Deferred Rate Case Exp	16,714	-	16,714	-	16,714
12	Deferred Rate Case Additions	9,514	-	9,514	-	9,514
13	Organization Exp - Amort	-	-	-	-	-
14	Bad Debt	68	-	68	-	68
15	Gain on Sale, PAA amort	-	-	-	-	-
16	Other ¹ (post audit adj, diff from book depr)	(304)	-	(304)	-	(304)
17						
18	Total Timing Differences (To C-2)	24,343	7,725	32,068	-	32,068
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes (Line 16 x Line 18)	1,339	425	1,764	-	1,764
22	(Limited by NOL)	-	-	-	-	-
23	Total State Tax Deferred	1,339	425	1,764	-	1,764
24						
25	Timing Differences For Federal Deferred Taxes					
26	(Line 16 - 21)	23,004	7,300	30,304	-	30,304
27	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	7,821	2,482	10,303	-	10,303
30	Add: State Deferred Taxes (Line 21)	1,339	425	1,764	-	1,764
31						
32	Total Deferred Tax Expense (To C-1)	\$ 9,160	\$ 2,907	\$ 12,067	\$ -	\$ 12,067
33						

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: 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	\$ 181,042	\$ -	\$ 181,042		\$ 181,042
3	Book Depreciation and Amortization	144,529	(44,379)	100,150		100,150
4						
5	Difference	36,513	44,379	80,892	-	80,892
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	877		877		877
10	Deferred Maintenance Additions	3,158		3,158		3,158
11	Deferred Rate Case Exp	16,582		16,582		16,582
12	Deferred Rate Case Additions	9,440		9,440		9,440
13	Organization Exp - Amort	(1,411)		(1,411)		(1,411)
14	Bad Debt	68		68		68
15	Gain on Sale, PAA amort	(100)		(100)		(100)
16	Other ¹ (post audit adj, diff from book depr)	(773)		(773)		(773)
17						
18	Total Timing Differences (To C-2)	64,353	44,379	108,732	-	108,732
19						
20	State Tax Rate	0.055	0.055	0.055	0.055	0.055
21	State Deferred Taxes (Line 16x Line 18)	3,539	2,441	5,980	-	5,980
22	(Limited by NOL)					
23	Total State Tax Deferred	3,539	2,441	5,980	-	5,980
24						
25	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	60,814	41,938	102,752	-	102,752
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28						
29	Federal Deferred Taxes (Line 24 x Line 25)	20,677	14,259	34,936	-	34,936
30	Add: State Deferred Taxes (Line 21)	3,539	2,441	5,980	-	5,980
31						
32	Total Deferred Tax Expense (To C-1)	\$ 24,216	\$ 16,700	\$ 40,916	\$ -	\$ 40,916
33						

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 (4419/4369)			Account No. 190.1012 / 2012 (4421/4371)			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2013		-	-	19	110	129	374	29,619	29,993
2	2014		-	-	19	110	129	375	3,348	3,723
3	2015		-	-	19	110	129	7,981	(17,384)	(9,403)
4										
5										
6		Account No. 190.1020 / 2020 (4425/4375)			Account No. 190.1021 / 2021 (4427/377)					
8	2013	(2,665)	(15,562)	(18,227)	(599)	(3,493)	(4,092)			
9	2014	(2,665)	(15,562)	(18,227)	(599)	(3,493)	(4,092)			
10	2015	(1,812)	(10,841)	(12,653)	(788)	(4,539)	(5,327)			
11										
12										
13		Account No. 190.1024 / 2024 (4433/4383)			Account No. 190.1026 / 2026 (4427/4377)					
15	2013	(3,863)	(15,118)	(18,981)	17	97	114			
16	2014	(3,863)	(15,118)	(18,981)	17	97	114			
17	2015	(3,947)	(15,583)	(19,530)	25	142	167			
18										
19										
20										
21		Account No. 190.1031 / 2031 (4437/4387)			Accum Def Income Tax (4367/4417)					
23	2013	6,980	27,326	34,306	-	-	-			
24	2014	6,980	1,055	8,035	1	-	1			
25	2015	5,128	(18,103)	(12,975)	(14)	(125)	(139)			
26										
27										
28		Account No. 190.1 / 190.2 - NOL (4439,4389)								
30	2013	485	36,259	36,744						
31	2014	485	36,259	36,744						
32	2015	9,370	31,555	40,925						
33										

Supporting Schedules: C-6 Pg 2 & 3, C-7
 Recap Schedules: A-18, A-19, D-2

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.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000						
		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	2013						19				19		
2	2014	1				1	19				19		
3	2015	1				1	19				19		
4													
5													
6													
7			Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee				
8		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		
9	Year												
10	2013					(2,665)					(599)		
11	2014	(2,665)				(2,665)	(599)				(599)		
12	2015	(2,665)	853			(1,812)	(599)		(189)		(788)		
13													
14			Account No. 190.2024 Deferred St Tax - Org						Account No. 190.2026 Bad Debt Expense				
15		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		
16	Year												
17	2013					(3,863)					17		
18	2014	(3,863)				(3,863)	17				17		
19	2015	(3,863)	(84)			(3,947)	17	8			25		
20													
21													
22			Account No. 190.2031 Deferred Tax Credits- Depreciation						Account No. 190.2 Def State Tax - NOL				
23		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		
24	Year												
25	2013					6,980					485		
26	2014	6,980				6,980	485				485		
27	2015	6,980	(1,852)			5,128	485	8,885			9,370		
28													
29													
30			Accum Def State Tax (4417)										
31		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance							
32	Year												
33	2013												
34	2014	-	1			1							
35	2015	1	(15)			(14)							
36													
37													

Supporting Schedules: None
 Recap Schedules: C-6

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	2013										110
2	2014	-	-	-	-	-	110				110
3	2015	-	-	-	-	-	110	-			110
4											
5											
6											
7											
8											
9											
10	2013										(15,562)
11	2014	(15,562)				(15,562)	(3,493)				(15,562)
12	2015	(15,562)	4,721			(10,841)	(3,493)	(1,046)			(4,539)
13											
14											
15											
16											
17											
18	2013					(15,118)					(15,118)
19	2014	(15,118)				(15,118)	97				(15,118)
20	2015	(15,118)	(465)			(15,583)	97	45			(15,583)
21											
22											
23											
24											
25											
26	2013					27,326					27,326
27	2014	27,326	(26,271)			1,055	36,259				36,259
28	2015	1,055	(19,158)			(18,103)	36,259	(4,704)			31,555
29											
30											
31											
32											
33											
34	2013										
35	2014	-									
36	2015	-	(125)			(125)					
37											

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: C-7

Page 1 of 1

Preparer: Deborah Swain

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

Not applicable. The Utility has no investment tax credits

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Line No.	Description	Parent's Name:	Utilities, Inc.		Weighted Cost
		Amount	% of Total	Cost Rate	
1	NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary				
2	company, including UIF - Labrador, based on the capital structure of the consolidated group. This intercompany interest is				
3	shown on Schedules C-3, line 8.				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

Schedule: C-9
Page 1 of 1
Preparer: Deborah Swain

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule D-1

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 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 AYE 12/31/13	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$1,196,729	45.67%	6.70%	3.06%
2	Short Term Debt		113,654	4.34%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,272,671	48.57%	10.40%	5.05%
5	Customer Deposits		2,711	0.10%	2.00%	0.00%
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		34,782	1.33%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$2,620,548</u>	<u>100.00%</u>		<u>8.21%</u>
12						

Notes:

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

2. Long term debt, short term debt, preferred stock, and common equity are actual for 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 - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(8) Pro Rata Percentage
							Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,803,271)	46.33%	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,986,346)	4.40%	
3	Preferred Stock	-	-	-		-	-	0.00%	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,160,329)	49.27%	
5	Customer Deposits	2,611	2,761	2,711		2,711	-	n/a	
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	
8	Accumulated Deferred Income Taxes (see Note 1)	33,022	50,328	34,308	474	34,782	-	n/a	
9	Other (Explain)								
10									
11	Total	<u>369,779,632</u>	<u>398,988,089</u>	<u>388,570,019</u>	<u>474</u>	<u>388,570,493</u>	<u>(385,949,945)</u>	<u>100.00%</u>	
12									
13	Notes:								
14	Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.								

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

<u>(9)</u>	
Reconciled to	
Requested Rate Base	
AYE 12/31/13	
	1,196,729
	113,654
	-
	1,272,671
	2,711
	-
	-
	34,782
	<u>2,620,548</u>

Preferred Stock Outstanding
13 Month Average

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

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)
Description, Coupon	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)/(5)	Effective Cost Rate (12)/(10)
Line No.	Rate, Years of Life										
1	Not applicable.										
2											
3	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 - Labrador
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 - Labrador
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified date on long term debt issues on a 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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Thirteen Month Average	Amount	Unamortized Discount or Premium Associated with	Unamortized Issuing Expense Associated	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)- (7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Outstanding within One Year	Column (4)	with Column (4)	Outstanding	Outstanding	(4))	(8)+(9)+(10)	(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		<u>180,000,000</u>	<u>180,000,000</u>	<u>-</u>	<u>-</u>	<u>974,514</u>	<u>-</u>	<u>143,425</u>	<u>11,844,000</u>	<u>11,987,425</u>	<u>6.70%</u>
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 - Labrador
Docket No.: 160101 - W5
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)	(13)
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	Associated with Column (4)	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)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												
2													
3	Note: Variable rate long term debt is actual for UIF's parent Utilities, Inc.												

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador
 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				\$ 2,611
2	Jan 15	2,611	140		2,751
3	Feb 15	2,751	4		2,755
4	Mar 15	2,755	4		2,759
5	Apr 15	2,759		(245)	2,514
6	May 15	2,514		(168)	2,346
7	Jun 15	2,346	353		2,699
8	Jul 15	2,699	152		2,851
9	Aug 15	2,851		(32)	2,819
10	Sep 15	2,819		(109)	2,710
11	Oct 15	2,710	92		2,802
12	Nov 15	2,802	62		2,864
13	Dec 15	2,864		(103)	2,761
14					
15				Thirteen Month Average	\$ 2,711

Recap Schedules: D-2

Rate Schedules

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

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 sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates 12.13.2014	Test Year Rates 6.24.2015	Test Year Rates 9.7.2015	Present Rates 6.24.2016	Proposed Rates
1	Residential					
2	5/8" x 3/4"	11.95	13.82	13.96	13.76	\$16.79
3	3/4"	11.95	20.73	20.94	20.66	\$25.19
4	1"	11.95	34.55	34.90	34.42	\$41.98
5	1-1/2"	11.95	69.10	69.80	68.84	\$83.95
6	2"	11.95	110.56	111.69	110.16	\$134.32
7	3"	11.95	221.12	223.38	220.32	\$251.85
8	4"	11.95	345.50	349.02	344.24	\$419.75
9	6"	11.95	691.00	698.05	688.48	\$839.50
10	8"					
11	Gallage Charge per 1,000 Gallons	\$9.53	\$8.78	\$8.87	\$8.68	\$10.59
12						
13	Irrigation					
14	2"		110.56	111.69	110.16	\$134.44
15	Gallage Charge per 1,000 Gallons		\$8.78	\$8.87	\$8.68	\$10.59
16						
17	General & Bulk Service					
18	5/8"	11.95	13.82	13.96	13.76	\$16.79
19	3/4"	17.94	20.73	20.94	20.66	\$25.19
20	1"	29.36	34.55	34.90	34.42	\$41.98
21	1-1/2"	58.69	69.10	69.80	68.84	\$83.95
22	2"	95.63	110.56	111.69	110.16	\$134.32
23	3"	191.26	221.12	223.38	220.32	\$251.85
24	4"	298.84	345.50	349.02	344.24	\$419.75
25	6"	597.68	691.00	698.05	688.48	\$839.50
26	8"					
27	Gallage Charge per 1,000 Gallons	\$9.53	\$8.78	\$8.87	\$8.68	\$10.59

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

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 12.13.2014	Test Year Rates Effective 6.24.2015	Test Year Rates Effective 9.7.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential					
2	5/8" Residential	\$27.25	\$27.81	\$27.92	\$27.53	\$26.62
3						
4	Residential (10,000 gallon Maximum)	\$12.15	\$19.46	\$19.54	\$19.41	\$18.77
5						
6	General & Bulk Service					
7	5/8" General Service	\$27.25	\$27.10	\$27.92	\$27.53	\$26.62
8	3/4" General Service	\$40.88	\$41.72	\$41.88	\$41.29	\$39.93
9	1" General Service	\$68.13	\$69.53	\$69.80	\$68.81	\$66.55
10	1.5" General Service	\$136.25	\$139.05	\$139.59	\$137.61	\$133.10
11	2" General Service	\$218.00	\$222.48	\$223.35	\$220.19	\$212.96
12	3" General Service	\$436.00	\$444.96	\$446.70	\$440.38	\$399.30
13	4" General Service	\$681.26	\$695.25	\$697.96	\$688.07	\$665.50
14	6" General Service	\$1,362.51	\$1,390.50	\$1,395.92	\$1,376.14	\$1,331.00
15	8" General Service	\$2,181.02	\$2,224.80	\$2,233.48	\$2,201.84	\$2,129.60
16						
17	General Service	\$14.58	\$23.35	\$23.44	\$23.29	\$22.52

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Labrador

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 4

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.

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
		Bills 1.1.2015 to 6.24.2015	Total Billable Gallons (in 000's) 1.1.2015 to 6.24.2015	Test Year Rates Effective 12.13.2014	Test Year Revenue 1.1.2015 to 6.24.2015	Test Year Revenue 6.25.2015 - 9.6.2015	Total Bills 6.25.2015 - 9.6.2015	Total Billable Gallons (in 000's) 6.25.2015 - 9.6.2015	Test Year Rates Effective 6.24.2015	Test Year Revenue 6.25.2015 - 9.6.2015	Test Year Revenue 6.25.2015 - 9.6.2015	Total Bills 9.7.2015 - 12.31.2015	Total Billable Gallons (in 000's) 9.7.2015 - 12.31.2015	Test Year Rates Effective 9.6.2015	Test Year Revenue 9.7.2015 - 12.31.2015	Test Year Revenue 9.7.2015 - 12.31.2015									
1 Residential - Base Charge																									
2	5/8" Residential	5,281		\$11.95	\$63,108	1,738		\$13.82	\$24,019	3,508		\$13.96	\$48,972	\$48,972											
3	Total Residential Service Base Charge	5,281			\$63,108	1,738			\$24,019	3,508			\$48,972	\$48,972											
4 Consumption Charge (per 1,000 Gallons)																									
5	Residential Service		8,690	\$9.53	\$82,816	1,212		\$8.78	\$10,641	3,682		\$8.87	\$32,659	\$32,659											
6	Total Residential Service Consumption		8,690		\$82,816	1,212			\$10,641	3,682			\$32,659	\$32,659											
7	Total Residential Service	5,281	8,690		\$145,924	1,738	1,212		\$34,661	3,508	3,682		\$81,631	\$81,631											
8	Average Residential Bill				\$27.63				\$19.94				\$23.27	\$23.27											
10 Irrigation - Base Charge																									
11	2" Irrigation			\$0.00	\$0	0		\$110.56	\$0	0		\$111.69	\$0	\$0											
12	Total Irrigation Service Base Charge	0			\$0	0			\$0	0			\$0	\$0											
14 Consumption Charge (per 1,000 Gallons)																									
15	Irrigation Service			\$0.00	\$0	0		\$8.78	\$0	0		\$8.87	\$0	\$0											
16	Total Irrigation Service Consumption		0		\$0	0	0		\$0	0	0		\$0	\$0											
17	Total Irrigation Service	0	0		\$0	0	0		\$0	0	0		\$0	\$0											
18	Average Irrigation Service Bill								\$0.00				\$0.00	\$0.00											
19 General Service - Base Charge																									
20	5/8" General Service	6		\$11.95	\$72	2		\$13.82	\$28	4		\$13.96	\$56	\$56											
21	3/4" General Service			\$17.94	\$0			\$20.73	\$0			\$20.94	\$0	\$0											
22	1" General Service	18		\$29.36	\$528	6		\$34.55	\$207	12		\$34.90	\$419	\$419											
23	1.5" General Service			\$58.69	\$0			\$69.10	\$0			\$69.80	\$0	\$0											
24	2" General Service			\$95.63	\$0			\$110.56	\$0			\$111.69	\$0	\$0											
25	3" General Service			\$191.26	\$0			\$221.12	\$0			\$223.38	\$0	\$0											
26	4" General Service			\$298.84	\$0			\$345.50	\$0			\$349.02	\$0	\$0											
27	6" General Service	6		\$597.68	\$3,586	2		\$691.00	\$1,382	4		\$698.05	\$2,792	\$2,792											
28	Total General Service Base Facility Charges	30			\$4,186	10			\$1,617	20			\$3,267	\$3,267											
30 Consumption Charge (per 1,000 Gallons)																									
31	General Service		2,321	\$9.53	\$22,119	324		\$8.78	\$2,845	983		\$8.87	\$8,719	\$8,719											
32																									
33	Total General Service	30	2,321		\$26,305	10	324		\$4,462	20	983		\$11,986	\$11,986											
34	Average General Service Bill				\$876.85				\$446.17				\$599.30	\$599.30											
36 Other Miscellaneous Revenues																									
37	Adjustments to miscellaneous revenues per B-3			\$	715			\$	150			\$	501	\$ 501											
38	Adjusted Test Year/ Annualized / Proposed Revenues				\$172,944				\$39,272				\$94,118	\$94,118											
39																									
40	Total Per Books				\$166,918				\$38,532				\$101,550	\$101,550											
41	Adjustment to allocated miscellaneous revenues per B-3																								
42	Adjustment to remove accrued revenues per B-3, B-4				5,308				98				(7,910)	(7,910)											
43	Total Adjusted Books				\$172,226				\$38,630				\$93,640	\$93,640											
44	Difference				(\$718)				(\$642)				(\$478)	(\$478)											
45	Percentage				-0.42%				-1.66%				-0.51%	-0.51%											

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Water [] Sewer [x]

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Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 6.24.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 6.24.2015	(4) Test Year Rates Effective 12.13.2014	(5) Test Year Revenue 1.1.2015 to 6.24.2015	(6) Total Bills 6.25.2015 - 9.6.2015	(7) Total Billable Gallons (in 000's) 6.25.2015 - 9.6.2015	(8) Test Year Rates Effective 6.24.2015	(9) Test Year Revenue 6.25.2015 - 9.6.2015	(10) Total Bills 9.7.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 9.7.2015 - 12.31.2015	(12) Test Year Rates Effective 9.6.2015	(13) Test Year Revenue 9.7.2015 - 12.31.2015
1	Residential - Base Charge												
2	All meter sizes	5,281		\$27.25	\$143,907	1,738		\$27.81	\$48,334	3,508		\$27.92	\$97,943
3	Total Residential Service Base Charge	5,281			\$143,907	1,738			\$48,334	3,508			\$97,943
4	Consumption Charge (per 1,000 Gallons)												
5	Residential Service (10,000 gls cap)		8,617	\$12.15	\$104,697		1,202	\$19.46	\$23,391		3,652	\$19.54	\$71,360
6	Total Residential Service Consumption		8,617		\$104,697		1,202		\$23,391		3,652		\$71,360
7	Total Residential Service	5,281	8,617		\$248,604	1,738	1,202		\$71,725		3,652		\$169,303
8	Average Residential Bill				\$47.08				\$41.27				\$46.36
9													
10	General Service - Base Charge												
11	5/8" General Service	6		\$27.25	\$164	2		\$27.10	\$54	4		\$27.92	\$112
12	3/4" General Service			\$40.88	\$0			\$41.72	\$0			\$41.88	\$0
13	1" General Service	6		\$68.13	\$409	2		\$69.53	\$139	4		\$69.80	\$279
14	1.5" General Service			\$136.25	\$0			\$139.05	\$0			\$139.59	\$0
15	2" General Service			\$218.00	\$0			\$222.48	\$0			\$223.35	\$0
16	3" General Service			\$436.00	\$0			\$444.96	\$0			\$446.70	\$0
17	4" General Service			\$681.26	\$0.00			\$695.25	\$0.00			\$697.96	\$0.00
18	6" General Service	6		\$1,362.51	\$8,175.06	2		\$1,390.50	\$2,781.00	4		\$1,395.92	\$5,583.68
19	8" General Service			\$2,181.02	\$0			\$2,224.80	\$0			\$2,233.48	\$0
20	Total General Service Base Facility Charges	18			\$8,747	6			\$2,974	12			\$5,975
21													
22	Consumption Charge (per 1,000 Gallons)												
23	General Service		1,909	\$14.58	\$27,833		266	\$23.35	\$6,211		809	\$23.44	\$18,963
24	Total General Service Consumption		1,909		\$27,833		266		\$6,211		809		\$18,963
25	Total General Service	18	1,909		\$36,581	6	266		\$9,185	12	809		\$24,938
26	Average General Service Bill				\$2,032.25				\$1,530.89				\$2,078.13
27													
28	Other Miscellaneous Revenues				483				102				339
29	Total Other Revenues				483				102				339
30													
31	Adjusted Test Year/ Annualized / Proposed Revenues				\$285,667				\$81,012				\$194,580
32													
33	Total Per Books				\$281,192				\$79,555				\$208,125
34	Adjustment to allocated miscellaneous revenues per 8-3								(2,190)				(16,658)
35	Adjustment to remove accrued revenues per 8-3, 8-4				4,062				\$ 77,365				\$ 191,467
36	Total Adjusted Books				\$ 285,254				\$ 77,365				\$ 191,467
37	Difference				(\$413)				(\$3,647)				(\$3,113)
38	Percentage				-0.14%				-4.71%				-1.63%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim Final

Water Sewer

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Florida Public Service Commission

Schedule E-2

Page 4 of 4

Preparer: Jared Deason

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Proposed Rates	
1	Residential - Base Charge								
2	All meter sizes	10,527		\$290,184	\$27.53	\$289,808	\$26.62	\$280,229	
3	Total Residential Service Base Charge	10,527		\$290,184		\$289,808		\$280,229	
4	Consumption Charge (per 1,000 Gallons)								
5	Residential Service (10,000 gls cap)		13,471	\$199,448	\$19.41	\$261,472	\$18.77	\$252,851	
6	Total Residential Service Consumption		13,471	\$199,448		\$261,472		\$252,851	
7	Total Residential Service	10,527	13,471	\$489,632		\$551,280		\$533,079	
8	Average Residential Bill			\$46.51		\$52.37		\$50.64	
9									
10	General Service - Base Charge								
11	5/8" General Service		12	\$329.38	\$28	\$330	\$26.62	\$319	
12	3/4" General Service		0	\$0.00	\$41	\$0	\$39.93	\$0	
13	1" General Service		12	\$827.04	\$69	\$826	\$66.55	\$799	
14	1.5" General Service		0	\$0.00	\$138	\$0	\$133.10	\$0	
15	2" General Service		0	\$0.00	\$220	\$0	\$212.96	\$0	
16	3" General Service		0	\$0.00	\$440	\$0	\$399.30	\$0	
17	4" General Service		0	\$0.00	\$688.07	\$0.00	\$665.50	\$0.00	
18	6" General Service		12	\$16,539.74	\$1,376.14	\$16,513.68	\$1,331.00	\$15,972.00	
19	8" General Service		0	\$0.00	\$2,202	\$0.00	\$2,129.60	\$0.00	
20	Total General Service Base Facility Charges		36	\$17,696.16		\$17,670		\$17,090	
21									
22	Consumption Charge (per 1,000 Gallons)								
23	General Service		2,984	\$53,007.28	\$23	\$69,497	\$22.52	\$67,200	
24	Total General Service Consumption		2,984	\$53,007.28		\$69,497		\$67,200	
25	Total General Service		36	\$70,703.44		\$87,167		\$84,290	
26	Average General Service Bill			\$1,963.98		\$2,421		\$2,341	
27									
28	Other Miscellaneous Revenues			\$924.00		\$924		\$924	
29				\$924.00		924		924	
30									
31	Adjusted Test Year/ Annualized / Proposed Revenues			\$561,259.38		\$639,372		\$618,293	
32									
33	Total Per Books			\$568,873					
34	Adjustment to allocated miscellaneous revenues per B-3			\$42.00					
35	Adjustment to remove accrued revenues per B-3, B-4			(14,786)					
36	Total Adjusted Books			\$ 554,129				\$3	
37	Difference			(\$7,131)				0.00%	
38	Percentage			-1.28%					

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-3

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [x] or Sewer [x]

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi-Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	880	-	5	-	-	885
2	February	885	-	5	-	-	890
3	March	890	-	5	-	-	895
4	April	888	-	5	-	-	893
5	May	870	-	5	-	-	875
6	June	868	-	5	-	-	873
7	July	871	-	5	-	-	876
8	August	867	-	5	-	-	872
9	September	870	-	5	-	-	875
10	October	865	-	5	-	-	870
11	November	878	-	5	-	-	883
12	December	895	-	5	-	-	900
13							
14	Total	10,527	-	60	-	-	10,587

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential (including wholesale)	(3) Multi-Residential (including wholesale)	(4) General Service (including wholesale)	(5) Private Fire Protection	(6) Other	(7) Total
1	January	880	-	3	-	-	883
2	February	885	-	3	-	-	888
3	March	890	-	3	-	-	893
4	April	888	-	3	-	-	891
5	May	870	-	3	-	-	873
6	June	868	-	3	-	-	871
7	July	871	-	3	-	-	874
8	August	867	-	3	-	-	870
9	September	870	-	3	-	-	873
10	October	865	-	3	-	-	868
11	November	878	-	3	-	-	881
12	December	895	-	3	-	-	898
13							
14	Total	10,527	-	36	-	-	10,563

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-4

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 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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	N/A	N/A	\$ 36.71	\$ 45.03
6	Late Payment Charge	N/A	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-4

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim Final

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	\$ 42.00	\$ 36.71	\$ 45.03
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
3	Violation Reconnection Fee	Actual Cost*	Actual Cost*	Actual Cost	Actual Cost
4	Premises Visit Fee (in lieu of disconnection)	\$ 21.00	\$ 42.00	\$ 36.71	\$ 45.03
5	Premises Visit Fee	N/A	N/A	\$ 36.71	\$ 45.03
6	Late Payment Charge	N/A	N/A	\$ 8.84	N/A
7	NSF	*	N/A	*	N/A
8	*Pursuant to Florida Statute 68.065				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-5

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 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	\$ 924	\$ 357	\$ -	\$ -	\$ 85	\$ 1,366
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge 85					
6	Tampering Fee					
7						
8						
9	Total Other Charges				\$ 85	
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 - Labrador

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	\$ 924	\$ -	\$ -	\$ -	\$ -	\$ 924
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 - Labrador
 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) Location	(5) Quantity
1	5 1/4	American Darling	B-84-B	5922 Benz	1
2	5 1/4	American Darling	B-84-B	5950 Benz	1
3	5 1/4	Mueller	Super Centurion 250	41023 Bream	1
4	5 1/4	Mueller	Super Centurion 250	6026 Forest Lake	1
5	5 1/4	Mueller	Super Centurion 250	6086 Forest Lake	1
6	5 1/4	Mueller	Super Centurion 250	6220 Forest Lake	1
7	5 1/4	Clow	Medallion	5910 Jessup	1
8	5 1/4	Clow	Medallion	5938 Jessup	1
9	5 1/4	Clow	Medallion	6058 Jessup	1
10	5 1/4	Mueller	Super Centurion 250	6208 Jessup	1
11	5 1/4	Mueller	Super Centurion 250	6328 Jessup	1
12	5 1/4	American Darling	B-84-B	5802 Naples	1
13	5 1/4	American Darling	B-84-B	5836 Naples	1
14	5 1/4	AVK	2780	5864 Naples	1
15	5 1/4	M&H	129	6413 Presidential (Clubhouse)	1
16	5 1/4	Mueller	Super Centurion 250	6008 Presidential	1
17	5 1/4	Mueller	Super Centurion 250	6036 Presidential	1
18	5 1/4	Mueller	Super Centurion 250	6126 Presidential	1
19	5 1/4	Mueller	Super Centurion 250	6162 Presidential	1
20	5 1/4	Mueller	Super Centurion 250	6306 Presidential	1
21	5 1/4	M&H	129	6326 Presidential	1
22	5 1/4	M&H	129	6408 Presidential	1
23	5 1/4	M&H	129	Presidential & Fleet	1
24	5 1/4	Mueller	Super Centurion 250	6002 Spring Lake & Twilight	1
25	5 1/4	Mueller	Super Centurion 250	6074 Spring Lake	1
26	5 1/4	Mueller	Super Centurion 250	6156 Spring Lake	1
27	5 1/4	M&H	129	6352 Spring Lake	1
28	5 1/4	M&H	129	Spring Lake & Fleet	1
29	5 1/4	Clow	Medallion	5928 Utopia	1
30	5 1/4	Clow	Medallion	6046 Utopia	1
31	5 1/4	Kennedy	K-81A	6132 Utopia	1
32	5 1/4	Kennedy	K-81A	6238 Utopia	1
33	5 1/4	Kennedy	K-81A	6410 Utopia	1
34	5 1/4	American Darling	B-84-B	5717 Viau Way	1
35	5 1/4	American Darling	B-84-B	5745 Viau Way	1
36	5 1/4	M&H	129	41288 Xenon	1
37	5 1/4	M&H	129	41204 Xenon	1
38	5 1/4	Clow	Medallion	5911 Twilight Drive	1
39	5 1/4	American Darling	B-84-B	5637 Viau Way	1
40					
41					
Total					39

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim Final

Historical Projected

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	Utilities Inc., of Florida - Labrador does not have any private fire hydrants, therefore this schedule is not		
2	applicable.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule E-8

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

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		Utilities Inc., of Florida - Labrador does not have any agreements or contracts that have rates or conditions that differ from
2		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 - Labrador
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 Utilities Inc., of Florida- Labrador does not collect or pay franchise fees, therefore this schedule is not applicable.

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Labrador

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim Final

Historical Projected

Water Sewer

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.	Type Charge	(1)	(2)	(3)	(4)	(5)
			Water	Water	Sewer	Sewer
		Present Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges
1	Utilities Inc., of Florida- Labrador 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 - Labrador
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 Utilities Inc., of Florida- Labrador does not have any guaranteed revenue contracts, therefore this schedule is not applicable.
- 2

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: E-12

Docket No.: 140135-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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador
 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- Labrador is not using a projected test year in this docket, therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador

Schedule: E-14

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [x] or Sewer [x]

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 - Labrador (259-217)
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)
Jan-15	2.697	2.706	0.000	2.090	0.292	0.324
Feb-15	2.494	2.679	0.000	2.136	0.391	0.152
Mar-15	2.842	3.064	0.000	2.321	0.234	0.509
Apr-15	1.928	2.138	0.000	2.275	0.234	-0.371
May-15	1.168	1.419	0.000	1.333	0.160	-0.074
Jun-15	0.980	1.197	0.000	0.856	0.158	0.183
Jul-15	0.937	1.074	0.000	0.778	0.055	0.242
Aug-15	0.886	1.056	0.000	0.761	0.098	0.197
Sep-15	0.946	1.213	0.000	0.761	0.068	0.384
Oct-15	1.272	1.505	0.000	0.876	0.089	0.539
Nov-15	1.913	2.134	0.000	1.230	0.083	0.821
Dec-15	2.052	2.353	0.000	1.796	0.107	0.449
Total	20.114	22.538	0.000	17.213	1.970	3.355

(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 a 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.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador (259-217)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)		(3)	(4)	(5)	(6)
	Forest Lakes	Individual Plant Flows		(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	2.567					2.567	0.000
Feb-15	2.565					2.565	0.000
Mar-15	2.682					2.682	0.000
Apr-15	1.696					1.696	0.000
May-15	0.932					0.932	0.000
Jun-15	0.775					0.775	0.000
Jul-15	0.996					0.996	0.000
Aug-15	2.025					2.025	0.000
Sep-15	1.403					1.403	0.000
Oct-15	1.300					1.300	0.000
Nov-15	1.747					1.747	0.000
Dec-15	1.814					1.814	0.000
Total	20.500					20.500	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador (259-217)

Schedule F-3

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	per MOR	564,000
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>2/24/2015</u>	<u>149,000</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>3/6/2015</u> (2) <u>3/5/2015</u> (3) <u>3/18/2015</u> (4) <u>3/13/2015</u> (5) <u>3/27/2015</u>	<u>127,000</u> <u>128,000</u> <u>134,000</u> <u>137,000</u> <u>138,000</u>
	AVERAGE	<u>132,800</u>
4 Average Daily Flow	Max Month Annual	<u>98,849</u> <u>61,748</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

Company: Utilities, Inc. of Florida - Labrador (259-217)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Florida Public Service Commission

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.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador (259-217)
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		950 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		34,000 gallons
Usable ground storage (90%), gal.		30,600 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		0 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		30,600 gallons
Maximum day demand,		149,000 gpd
Peak hour demand = 2x max day/1440		207 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	14.89% of water pumped	9,192 gpd, avg
Acceptable unaccounted for	10.00%	6,158 gpd, avg
Excess unaccounted for		3,034 gpd, avg

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

Water Treatment Plant

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

A =	Peak demand	149,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	3,034 gpd
E =	Firm Reliable Capacity (16 hours)	192,000 gpd

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

Storage

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

A =	Peak demand	149,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	60,000 gallons
D =	Excess Unaccounted for water	3,034 gallons
E =	Firm Reliable Capacity	30,600 gallons

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

Note: In Docket No. 140135-WS, the Commission found the WTP to be 100% used and useful. There has been no change in circumstances. It should continue to be 100% used and useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador (259-217)
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).

Line

Company: Utilities, Inc. of Florida - Labrador (259-217)
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		27,825	5.270	21,080	
3	10		0	0.000	0	
4	Total		27,825	5.270	21,080	7,694,034
5	Estimated Inflow @ 10% of gallons sold (L.10)					1,656,913
6	Allowable I&I					9,350,947

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					20,500,100
---	---------------------------	--	--	--	--	-------------------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	13,584,000	80%	10,867,200
9	All Other	2,985,130	90%	2,686,617
10	Estimated flows returned	16,569,130		13,553,817

11	Estimated I&I (treated less returned) [L.7-L.10]			6,946,283
12	Actual I&I less allowable [L.11-L.6]			-2,404,664
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 - Labrador (259-217)
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

Distribution & Collection Systems

The service area consists of Forest Lakes Estate Mobile Home Park and Forest Lakes RV Resort. The MHP has 894 lots and is built out. Occupancy varies throughout the year. Occupancy runs as high as 889 or over 99% during the season. The RV resort has 274 lots for transient occupants.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Labrador (259-217)

Schedule F-8

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

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

Water Treatment & Related Facilities

Company: Utilities, Inc. of Florida - Labrador (259-217)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	881	873	877	16,166,709	18,434	20,991,519	1,139	
2	2012	873	875	874	15,491,250	17,725	19,552,340	1,103	-3.13%
3	2013	875	878	877	14,517,192	16,563	17,437,252	1,053	-4.56%
4	2014	878	878	878	13,807,950	15,727	15,171,470	965	-8.37%
5	2015	878	895	887	13,584,000	15,323	17,212,930	1,123	16.44%
Average Growth Through 5-Year Period (Col. 8)									<u>0.10%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	1127.307563	1	1,139
X Coefficient:	-16.92342166	2	1,103
R^2:	0.144393972	3	1,053
		4	965
		5	1,123
		10	958

Five year growth (165) Ercs
 Annual average growth -33.05 Ercs

Company: Utilities, Inc. of Florida - Labrador (259-217)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs	
		Beginning	Ending	Average						
1	2011	881	873	877	16,166,709	18,434	19,294,749	1,047		
2	2012	873	875	874	15,491,250	17,725	18,071,940	1,020	-2.59%	
3	2013	875	878	877	14,517,192	16,563	15,811,792	955	-6.37%	
4	2014	878	878	878	13,807,950	15,727	14,332,940	911	-4.53%	
5	2015	878	895	887	13,584,000	15,323	16,569,130	1,081	18.65%	
								Average Growth Through 5-Year Period (Col. 8)		1.29%

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

Constant: 1014.419987
 X Coefficient: -3.897007708
 R^2: 0.007973397

X	Y
1	1,047
2	1,020
3	955
4	911
5	1,081
10	975

Five year growth
 Annual average growth

(106) Ercs
 -21.17 Ercs

Interim Rate
Schedules