

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2015

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

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

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Rate Base

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 7,386,629	\$ 124,885 (A)	\$ 7,511,514	A-3, A-6
2					
3	Utility Land & Land Rights	51,866	- (A)	51,866	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	776	(776) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(4,188,454)	311,457 (D)	(3,876,997)	A-3, A-10
10					
11	Less: CIAC	(3,810,352)	- (E)	(3,810,352)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	3,071,805	(E)	3,071,805	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance	192,625	(G)	192,625	A-3, A-17
20					
21	Total Rate Base	\$ 2,704,894	\$ 435,568	\$ 3,140,461	

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

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

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(2) Pro Forma Plant Additions		
3	380.4 EQ Tank Replacement		350,000
4	354.7 Chemical Bldg & Field Office Replacement		20,000
5	341.5/391.7 Major Truck Upgrade - allocated portion		1,584
6	341.5/391.7 Vehicle Replacement Program - allocated portion		24,049
7	340.5/390.7 GIS Mapping Service - allocated portion		24,789
8	Total Pro Forma Plant Additions	\$	420,422
9	(3) Plant retired related to Pro Forma		
10	380.4 EQ Tank Replacement		(262,500)
11	354.7 Chemical Bldg & Field Office Replacement		(15,000)
12	341.5/391.7 Vehicle Replacement Program - allocated portion		(18,037)
13	Total Adjustments to Utility Plant in Service - Proforma	\$	124,885
14			
15	(B) Adjustment for Used and Useful	\$	-
16			
17	(C) Construction Work in Progress		
18	To remove from rate base average construction work in progress		(776)
19	Total Construction Work in Progress	\$	(776)
20			
21	(D) Accumulated Depreciation		
22	(1) Correct depreciation of Project Phoenix (10 yr)		30,522
23	Adjustments to Test Year Accumulated Depreciation	\$	30,522
24			
25	(2) Additions related to Pro Forma		
26	380.4 EQ Tank Replacement		(9,722)
27	354.7 Chemical Bldg & Field Office Replacement		(250)
28	341.5/391.7 Major Truck Upgrade- allocated portion		(158)
29	341.5/391.7 Vehicle Replacement Program - allocated portion		(2,405)
30	340.5/390.7 GIS Mapping Service - allocated portion		(2,066)
31	Adjustments to Accumulated Depreciation- Pro Forma Additions	\$	(14,601)
32			
33			
34	(3) Plant retired related to Pro Forma		262,500
35	354.7 Chemical Bldg & Field Office Replacement		15,000
36	341.5/391.7 Vehicle Replacement Program - allocated portion		18,037
37	Adjustments to Accumulated Depreciation- Plant Retired		295,537
38			
39	Adjustments to Accumulated Depreciation - Proforma	\$	311,457
40			
41	(E) Contribution in Aid of Construction		
42			
43	(F) Adjustment for Acquisition Adj. Amortization		
44			
45	(G) Working Capital per Schedule A-17		
46	Balance sheet Method (limited to zero), Schedule A-17	\$	192,625
47	Per 1/8th method	\$	78,709
48			
49	(G) Working Capital per Schedule A-17, Final		
50	Balance sheet Method (limited to zero), Schedule A-17	\$	192,625

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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established, 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	12/31/10 Balance per Book	\$ -	\$ 7,031,837
2	Additions		123,078
3	Retirements		(44,195)
4	Adjustments		
5	12/31/2011 Balance	-	7,110,720
6	Additions		86,096
7	Retirements		(19,842)
8	Adjustments		
9	12/31/2012 Balance	-	7,176,974
10	Additions		143,319
11	Retirements		(41,296)
12	Adjustments		
13	12/31/2013 Balance	-	7,278,997
14	Additions		147,137
15	Retirements		(38,731)
16	Adjustments (rounding)		(1)
17	12/31/2014 Balance	-	7,387,402
18	Additions		121,969
19	Retirements		(23,688)
20	Adjustments		
21	12/31/2015 Balance	-	7,485,683
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

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

Florida Public Service Commission

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

Schedule: A-6
 Page 1 of 2
 Preparer: Frank Seidman

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 16,958	\$ 16,958	\$ 16,958		\$ 16,958		
3	352.1 Franchises	1,661	1,660	1,660		1,660		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	11,411	11,411	11,411		11,411		
7	354.2 Structures & Improvements	51,227	73,161	62,223		62,223		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	107,882	107,882	107,882		107,882		
10	361.2 Collection Sewers - Gravity	1,426,480	1,427,268	1,427,147		1,427,147		
11	362.2 Special Collecting Structures	11,856	11,856	11,856		11,856		
12	363.2 Services to Customers	172,434	172,434	172,434		172,434		
13	364.2 Flow Measuring Devices	13,047	13,047	13,047		13,047		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	2,916	2,916	2,916		2,916		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	337,796	373,464	356,773		356,773		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	123,807	130,748	128,494		128,494		
21	389.3 Other Plant & Misc. Equipment	3,879	3,879	3,879		3,879		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	39,579	39,579	39,579		39,579		
24	354.4 Structures & Improvements	2,858,371	2,871,449	2,862,839		2,862,839		
25	355.4 Power Gen Equip	5,400	5,400	5,400		5,400		
26	380.4 Treatment & Disposal Equipment	1,239,087	1,248,061	1,243,507	87,500	1,331,007		
27	381.4 Plant Sewers	166,082	172,989	169,698		169,698		
28	382.4 Outfall Sewer Lines	16,375	16,375	16,375		16,375		
29	389.4 Other Plant & Misc. Equipment	26,163	26,163	26,163		26,163		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	-	-	-		-		
32		14,827	14,827	14,827		14,827		
33	371.5 Pumping Equipment WTP	18,867	18,867	18,867		18,867		
34	371.6 Pumping Equipment Dist	1,356	1,356	1,356		1,356		
35	374.5 Reuse Distribution Reservoirs	9,320	9,320	9,320		9,320		
36	375.6 Reuse Transmission & Distribution	53,993	56,868	55,984		55,984		
37	380.6 Treat/Disp Equip RCL WTP	2,734	2,734	2,734		2,734		
38	381.6 Plant Sewers Reclaim WTP	8,578	8,578	8,578		8,578		
39	389.5 Other Plant & Misc Equipment	-	-	-		-		
40	366.6 Reuse Services	-	-	-		-		
41	367.6 Reuse Mtr Installations	-	-	-		-		
42	GENERAL PLANT							
43	353.7 Land & Land Rights	889	864	876		876		
44	354.7 Structures & Improvements	72,079	71,613	71,608	5,000	76,608		
45	390.7 Office Furniture & Equipment	323,751	321,633	321,947	24,789	346,736		
46	391.7 Transportation Equipment	114,583	117,481	117,599	7,596	125,195		
47	392.7 Stores Equipment	-	-	-		-		
48	393.7 Tools, Shop & Garage Equipment	75,764	75,865	75,812		75,812		
49	394.7 Laboratory Equipment	14,670	15,492	15,219		15,219		
50	395.7 Power Operated Equipment	-	-	-		-		
51	396.7 Communication Equipment	3,321	3,228	3,270		3,270		
52	397.7 Miscellaneous Equipment	-	-	-		-		
53	398.7 Other Tangible Plant	3,524	3,524	3,524		3,524		
54	398.7 Other Plant - Allocations	36,733	36,733	36,733		36,733		
55	Total	\$ 7,387,402	\$ 7,485,683	\$ 7,438,495	\$ 124,885	\$ 7,563,380		

Schedule of Wastewater Plant In Service By Primary Account

Test Year Average Balance
 Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

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

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) 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) 13- Month Average
1	INTANGIBLE PLANT														
2	351.1 Organization	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	\$ 16,958	16,958
3	352.1 Franchises	1,661	1,661	1,661	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411
7	354.2 Structures & Improvements	51,227	52,194	53,970	56,920	59,140	60,913	61,920	63,330	65,747	68,326	70,340	71,710	73,161	62,223
8	355.2 Power Gen Equipment														
9	360.2 Collection Sewers - Force	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882	107,882
10	361.2 Collection Sewers - Gravity	1,426,480	1,426,480	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,268	1,427,147
11	362.2 Special Collecting Structures	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856	11,856
12	363.2 Services to Customers	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434	172,434
13	364.2 Flow Measuring Devices	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	337,796	337,796	341,834	342,015	352,444	352,664	353,898	367,430	368,215	368,215	368,815	373,464	373,464	356,773
19	370.3 Receiving Wells														
20	371.3 Pumping Equipment	123,807	119,393	133,749	125,211	125,228	125,550	125,889	125,970	126,843	135,744	136,107	136,188	130,748	128,494
21	389.3 Other Plant & Misc. Equipment	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879	3,879
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579	39,579
24	354.4 Structures & Improvements	2,858,371	2,858,371	2,858,371	2,859,731	2,859,731	2,859,731	2,862,514	2,863,460	2,863,721	2,866,271	2,866,706	2,868,482	2,871,449	2,862,839
25	355.4 Power Gen Equip	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400
26	380.4 Treatment & Disposal Equipment	1,239,087	1,239,883	1,239,883	1,240,943	1,241,994	1,241,994	1,242,636	1,243,805	1,244,557	1,247,130	1,247,809	1,247,809	1,248,061	1,243,507
27	381.4 Plant Sewers	166,082	166,082	166,407	166,407	166,407	170,382	172,982	172,982	172,982	172,982	172,982	172,982	172,982	169,698
28	382.4 Outfall Sewer Lines	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375
29	389.4 Other Plant & Misc. Equipment	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163	26,163
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	353.5 Land & Land Rights														
32	354.6 Structure & Improvements	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827
33	371.5 Pumping Equipment WTP	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867
34	371.6 Pumping Equipment Dist	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356
35		9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320	9,320
36	375.6 Reuse Transmission & Distribution	53,993	53,993	53,993	53,993	56,868	56,868	56,868	56,868	56,868	56,868	56,868	56,868	56,868	55,984
37	380.6 Treat/Disp Equip RCL WTP	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734
38	381.6 Plant Sewers Reclaim WTP	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578	8,578
39	389.5 Other Plant & Misc Equipment														
40	366.6 Reuse Services														
41	367.6 Reuse Mtr Installations														
42	GENERAL PLANT														
43	353.7 Land & Land Rights	889	888	878	875	878	877	879	877	876	867	868	867	864	876
44	354.7 Structures & Improvements	72,079	71,957	71,568	71,339	71,477	71,413	71,610	71,748	71,680	71,389	71,415	71,617	71,613	71,608
45	390.7 Office Furniture & Equipment	323,751	323,041	320,141	319,312	321,117	321,113	323,020	323,151	323,899	321,379	321,883	321,875	321,633	321,947
46	391.7 Transportation Equipment	114,583	114,358	114,091	121,076	120,052	119,914	120,327	116,905	116,518	117,837	117,876	117,766	117,481	117,599
47	392.7 Stores Equipment														
48	393.7 Tools, Shop & Garage Equipment	75,764	75,746	75,724	75,672	75,677	75,667	75,934	75,922	75,910	75,893	75,896	75,886	75,865	75,812
49	394.7 Laboratory Equipment	14,670	14,670	15,215	15,215	15,215	15,215	15,215	15,215	15,232	15,232	15,492	15,492	15,492	15,219
50	395.7 Power Operated Equipment														
51	396.7 Communication Equipment	3,321	3,315	3,279	3,266	3,280	3,277	3,283	3,276	3,271	3,238	3,240	3,237	3,228	3,270
52	397.7 Miscellaneous Equipment														
53	398.7 Other Tangible Plant	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524
54	398.7 Other Plant - Allocations	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733	36,733
55	Total	\$ 7,387,402	\$ 7,383,669	\$ 7,401,873	\$ 7,404,742	\$ 7,422,276	\$ 7,424,371	\$ 7,437,144	\$ 7,453,724	\$ 7,459,087	\$ 7,474,399	\$ 7,479,065	\$ 7,487,018	\$ 7,485,683	\$ 7,438,495

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

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

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

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established, 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	12/31/10 Balance per Books	\$ -	\$ 3,289,620
2	Additions		292,468
3	Retirements		(44,195)
4	Adjustments*		(4,940)
5	12/31/2011 Balance	-	3,532,953
6	Additions		113,798
7	Adjustments*		(19,842)
8	Adjustments		(17,888)
9	12/31/2012 Balance	-	3,609,021
10	Additions		272,571
11	Retirements		(41,296)
12	Adjustments*	-	(13,406)
13	12/31/2013 Balance	-	3,826,890
14	Additions		285,204
15	Retirements		(38,731)
16	Adjustments*		(8,677)
17	12/31/2014 Balance	-	4,064,686
18	Additions		291,142
19	Retirements		(23,688)
20	Adjustments*		(19,035)
21	12/31/2015 Balance	-	4,313,105
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

Schedule of Wastewater Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-10

Company: Utilities, Inc. of Florida - Eagle Ridge

Page 1 of 2

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 31, 2015

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

Recap Schedules: A-2, A-8

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 3,312	\$ 3,709	\$ 3,506		\$ 3,506		
3	352.1 Franchises	766	807	787		787		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	2,499	4,478	3,434		3,434		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	141,531	145,128	143,330		143,330		
10	361.2 Collection Sewers - Gravity	757,038	788,731	772,884		772,884		
11	362.2 Special Collecting Structures	403	699	551		551		
12	363.2 Services to Customers	101,109	105,647	103,378		103,378		
13	364.2 Flow Measuring Devices	3,702	6,311	5,007		5,007		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	1,027	1,189	1,108		1,108		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	116,683	128,029	123,077		123,077		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	8,564	10,444	7,721		7,721		
21	389.3 Other Plant & Misc. Equipment	1,071	1,286	1,178		1,178		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	2,263,747	2,352,230	2,308,006		2,308,006		
25	355.4 Gen Equipment	1,613	1,883	1,748		1,748		
26	371.4 Pumping Equipment	-	-	-		-		
27	380.4 Treatment & Disposal Equipment	100,333	166,211	133,849	(252,778)	(118,929)		
28	381.4 Plant Sewers	20,416	14,944	17,123		17,123		
29	382.4 Outfall Sewer Lines	7,366	7,912	7,639		7,639		
30	389.4 Other Plant & Misc. Equipment	9,356	10,810	10,083		10,083		
31	RECLAIMED WATER DISTRIBUTION PLANT							
32	354.5 Structure & Improvements	6,606	7,070	6,838		6,838		
33	371.5 Pumping Equipment WTP	6,444	7,492	6,968		6,968		
34		496	571	534		534		
35	374.5 Reuse Distribution Reservoirs	1,472	1,724	1,598		1,598		
36	375.6 Reuse Transmission & Dist	10,514	11,822	11,162		11,162		
37	380.6 Treat/Disp Equip RCL WTP	1,000	1,152	1,076		1,076		
38	381.6 Plant Sewers Reclaim WTP	1,599	1,844	1,722		1,722		
39	389.5 Other Plant & Misc Equipment	-	-	-		-		
40	366.6 Reuse Services	-	-	-		-		
41	367.6 Reuse Mtr Installations	-	-	-		-		
42	GENERAL PLANT							
43	353.7 Land & Land Rights	-	-	-		-		
44	354.7 Structures & Improvements	39,170	39,832	39,430	(14,750)	24,680		
45	390.7 Office Furniture & Equipment	263,558	291,922	277,432	(28,456)	248,976		
46	391.7 Transportation Equipment	92,142	92,446	93,317	(15,473)	77,844		
47	393.7 Tools, Shop & Garage Equipment	86,110	90,665	88,373		88,373		
48	394.7 Laboratory Equipment	11,257	11,704	11,499		11,499		
49	395.7 Power Operated Equipment	-	-	-		-		
50	396.7 Communication Equipment	1,609	1,887	1,747		1,747		
51	397.7 Miscellaneous Equipment	-	-	-		-		
52	398.7 Other Tangible Plant	2,173	2,525	2,349		2,349		
53	398.7 Other Plant - Allocations	-	-	-		-		
54	Total	\$ 4,064,686	\$ 4,313,104	\$ 4,188,454	\$ (311,457)	\$ 3,876,997		

Schedule of Wastewater Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

Historic [X] Projected [] Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 3,312	\$ 3,342	\$ 3,372	\$ 3,401	\$ 3,436	\$ 3,470	\$ 3,504	\$ 3,538	\$ 3,573	\$ 3,607	\$ 3,641	\$ 3,675	\$ 3,709	\$	3,506
3	352.1 Franchises	766	769	773	776	780	783	787	790	793	797	800	804	807		787
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements	2,499	2,636	2,776	2,925	3,080	3,239	3,400	3,566	3,737	3,916	4,099	4,287	4,478		3,434
8	355.2 Power Gen Equipment															
9	360.2 Collection Sewers - Force	141,531	141,831	142,131	142,431	142,730	143,030	143,330	143,629	143,929	144,229	144,528	144,828	145,128		143,330
10	361.2 Collection Sewers - Gravity	757,038	759,678	762,319	764,960	767,602	770,243	772,884	775,525	778,166	780,808	783,449	786,090	788,731		772,884
11	362.2 Special Collecting Structures	403	428	452	477	502	527	551	576	601	625	650	675	699		551
12	363.2 Services to Customers	101,109	101,487	101,865	102,244	102,622	103,000	103,378	103,756	104,134	104,512	104,891	105,269	105,647		103,378
13	364.2 Flow Measuring Devices	3,702	3,920	4,137	4,354	4,572	4,789	5,007	5,224	5,442	5,659	5,877	6,094	6,311		5,007
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	1,027	1,041	1,054	1,068	1,081	1,095	1,108	1,122	1,135	1,149	1,162	1,176	1,189		1,108
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	116,683	117,809	118,948	120,088	121,263	122,439	123,137	124,362	125,589	126,817	128,046	126,784	128,029		123,077
19	370.3 Receiving Wells															
20	371.3 Pumping Equipment	8,564	6,218	6,837	5,687	6,163	6,744	6,779	7,362	7,950	8,578	9,208	9,839	10,444		7,721
21	389.3 Other Plant & Misc. Equipment	1,071	1,089	1,107	1,125	1,143	1,161	1,178	1,196	1,214	1,232	1,250	1,268	1,286		1,178
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements	2,263,747	2,271,210	2,278,673	2,286,140	2,293,606	2,301,073	2,308,547	2,314,805	2,322,283	2,329,766	2,337,251	2,344,741	2,352,230		2,308,006
25	355.4 Power Gen Equipment	1,613	1,636	1,658	1,681	1,703	1,726	1,748	1,771	1,793	1,816	1,838	1,861	1,883		1,748
26	371.4 Pumping Equipment															
27	380.4 Treatment & Disposal Equipment	100,333	106,073	111,813	117,558	123,308	129,058	134,811	140,569	146,331	148,879	154,656	160,433	166,211		133,849
28	381.4 Plant Sewers	20,416	20,452	20,848	21,244	21,641	22,037	22,477	22,884	23,296	23,708	24,120	24,532	24,944		22,477
29	382.4 Outfall Sewer Lines	7,366	7,411	7,457	7,502	7,548	7,593	7,639	7,684	7,730	7,775	7,821	7,866	7,912		7,639
30	389.4 Other Plant & Misc. Equipment	9,356	9,477	9,598	9,720	9,841	9,962	10,083	10,204	10,325	10,446	10,567	10,689	10,810		10,083
31	RECLAIMED WATER DISTRIBUTION PLANT															
32	354.6 Structure & Improvements	6,606	6,644	6,683	6,722	6,761	6,799	6,838	6,877	6,915	6,954	6,993	7,032	7,070		6,838
33	371.5 Pumping Equipment WTP	6,444	6,531	6,618	6,706	6,793	6,880	6,968	7,055	7,143	7,230	7,317	7,405	7,492		6,968
34	371.6 Pumping Equipment Dist	496	502	508	515	521	527	534	540	546	552	559	565	571		534
35		1,472	1,493	1,514	1,535	1,556	1,577	1,598	1,619	1,640	1,661	1,682	1,703	1,724		1,598
36	375.6 Reuse Transmission & Distribution	10,514	10,618	10,723	10,828	10,939	11,049	11,159	11,270	11,380	11,491	11,601	11,711	11,822		11,162
37	380.8 Treat/Disp Equip RCL WTP	1,000	1,013	1,025	1,038	1,051	1,063	1,076	1,089	1,101	1,114	1,127	1,139	1,152		1,076
38	381.6 Plant Sewers Reclaim WTP	1,599	1,620	1,640	1,661	1,681	1,702	1,722	1,742	1,763	1,783	1,804	1,824	1,844		1,722
39	389.5 Other Plant & Misc Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		-
40	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-		-
41	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-		-
42	GENERAL PLANT															
43	353.7 Land & Land Rights															
44	354.7 Structures & Improvements	39,170	39,245	39,184	39,172	39,173	39,270	39,431	39,507	39,592	39,549	39,686	39,783	39,832		39,430
45	390.7 Office Furniture & Equipment	263,558	266,018	266,289	268,109	272,374	275,082	278,299	280,749	283,444	283,874	287,062	289,836	291,922		277,432
46	391.7 Transportation Equipment	92,142	93,216	93,639	97,416	97,154	97,831	98,695	98,624	99,291	90,009	90,959	91,698	92,446		93,317
47	393.7 Tools, Shop & Garage Equipment	86,110	86,485	86,855	87,191	87,590	87,972	88,375	88,756	89,137	89,514	89,911	90,295	90,665		88,373
48	394.7 Laboratory Equipment	11,257	11,339	11,423	11,508	11,592	11,677	11,761	11,775	11,360	11,446	11,532	11,618	11,704		11,499
49	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		-
50	396.7 Communication Equipment	1,609	1,634	1,644	1,664	1,699	1,725	1,755	1,778	1,803	1,812	1,840	1,865	1,887		1,747
51	397.7 Miscellaneous Equipment	-	-	-	0	-	-	-	-	-	-	-	-	-		-
52	398.7 Other Tangible Plant	2,173	2,202	2,232	2,261	2,290	2,320	2,349	2,378	2,408	2,437	2,467	2,496	2,525		2,349
53	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-		-
54	Total	\$ 4,064,686	\$ 4,085,065	\$ 4,105,798	\$ 4,129,707	\$ 4,153,792	\$ 4,177,440	\$ 4,190,908	\$ 4,201,826	\$ 4,225,545	\$ 4,243,745	\$ 4,268,393	\$ 4,289,878	\$ 4,313,105	\$	4,188,454

**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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established, 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	12/31/10 Balance per Books	\$ -	\$ 3,809,952
2	Additions		
3	Retirements		
4	Adjustments*		
5	12/31/2011 Balance	-	3,809,952
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/2012 Balance	-	3,809,952
10	Additions		
11	Retirements		
12	Adjustments	-	
13	12/31/2013 Balance	-	3,809,952
14	Additions		400
15	Retirements		
16	Adjustments (rounding)		(1)
17	12/31/2014 Balance	-	3,810,351
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/2015 Balance	-	3,810,351
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	-	-	-		-		-
6								
7	Meters & Meter Installation Fees	-	-	-		-		-
8								
9	Contributed Property	-	-	-		-		-
10								
11	Other - Tap Fees	-	-	-		-		-
12								
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -		-
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	(1,216,333)	(1,216,333)	(1,216,333)		(1,216,333)		-
21								
22	Contributed Property	(2,437,430)	(2,437,430)	(2,437,430)		(2,437,430)		-
23								
24	Other - Tap Fees	(156,589)	(156,589)	(156,589)		(156,589)		-
25								
26								
27	Total	\$ (3,810,352)	\$ (3,810,351)	\$ (3,810,352)	\$ -	\$ (3,810,352)		-

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 - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6															
7	Meters & Meter Installation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	Contributed Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															
11	Other - Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)	(1,216,333)
21															
22	Contributed Property	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)	(2,437,430)
23															
24	Other - Tap Fees	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)	(156,589)
25															
26															
27	Total	\$ (3,810,352)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)	\$ (3,810,351)

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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established, 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	12/31/10 Balance per Books	\$ -	\$ 2,413,849
2	Additions		117,626
3	Retirements		
4	Adjustments*		
5	12/31/2011 Balance	-	2,531,475
6	Additions		238,341
7	Retirements		
8	Adjustments		
9	12/31/2012 Balance	-	2,769,816
10	Additions		120,660
11	Retirements		(2,262)
12	Adjustments		1
13	12/31/2013 Balance	-	2,888,215
14	Additions		121,956
15	Retirements		
16	Adjustments (rounding)		
17	12/31/2014 Balance	-	3,010,171
18	Additions		124,436
19	Retirements		
20	Adjustments		
21	12/31/2015 Balance	-	3,134,607
22			
23			
24			
25	Rate base was last established for historical year 2010 in PSC Order No. 11-0587-PAA-SU.		

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	-	-	-		-		
6								
7	Meters & Meter Installation Fees	-	-	-		-		
8								
9	Contributed Property	-	-	-		-		
10								
11	Other - Tap Fees	-	-	-		-		
12								
13								
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	738,061	766,461	752,261		752,261		
22								
23	Contributed Property	2,219,026	2,311,148	2,264,503		2,264,503		
24								
25	Other - Tap Fees	53,084	56,998	55,041		55,041		
26								
27								
28	Total	\$ 3,010,171	\$ 3,134,607	\$ 3,071,805	\$ -	\$ 3,071,805		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-W5
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

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

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															
13															
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	738,061	740,428	742,795	745,161	747,528	749,894	752,261	754,628	756,994	759,361	761,728	764,094	766,461	752,261
22															
23	Contributed Property	2,219,026	2,226,387	2,233,747	2,241,107	2,248,468	2,256,303	2,264,138	2,271,973	2,279,808	2,287,643	2,295,478	2,303,313	2,311,148	2,264,503
24															
25	Other - Tap Fees	53,084	53,410	53,736	54,062	54,389	54,715	55,041	55,367	55,693	56,020	56,346	56,672	56,998	55,041
26															
27															
28	Total	\$ 3,010,171	\$ 3,020,225	\$ 3,030,278	\$ 3,040,331	\$ 3,050,384	\$ 3,060,912	\$ 3,071,440	\$ 3,081,968	\$ 3,092,496	\$ 3,103,024	\$ 3,113,552	\$ 3,124,080	\$ 3,134,607	\$ 3,071,805

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No		Water	Sewer
1	<u>Final Rates</u>		
2	Current & Accrued Assets (13 Month Average)		
3	Cash	\$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts		134,430
5	Materials & Supplies		3,330
6	Misc. Current & Accrued Assets		10,857
7			
8			
9	Current & Accrued Liabilities(13 Month Average)		
10	Accounts Payable	\$	(22,159)
11	Customer Deposits		(3,413)
12	Accrued Taxes		71,826
13	Accrued Interest		(2,245)
14	Misc. Current & Accrued Liabilities		0
15			
16	Working Capital (Balance Sheet Method)	\$	<u>192,625</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 7,387,402	\$ -	\$ 7,387,402	\$ 7,485,683	\$ 7,438,495		\$ 7,438,495
2	Construction Work in Progress	29	-	29	4,913	776		776
3	Other Utility Plant Adjustments	266,765	-	266,765	266,765	266,765		266,765
4								
5	GROSS UTILITY PLANT	7,654,196	-	7,654,196	7,757,360	7,706,036	-	7,706,036
6	Less: Accumulated Depreciation	(4,064,688)	-	(4,064,688)	(4,313,105)	(4,188,454)		(4,188,454)
7								
8	NET UTILITY PLANT	3,589,507	-	3,589,507	3,444,255	3,517,582	-	3,517,582
9								
10	Cash	-	-	-	-	-	-	-
11	Accounts Rec'b - trade	133,561	-	133,561	143,609	135,927		135,927
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	241,221	-	241,221	491,886	364,203		364,203
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(1,434)	-	(1,434)	(458)	(1,497)		(1,497)
18	Materials & Supplies	3,323	-	3,323	3,419	3,330		3,330
19	Miscellaneous Current & Accrued Assets	10,857	-	10,857	10,857	10,857		10,857
20								
21	TOTAL CURRENT ASSETS	387,528	-	387,528	649,312	512,820	-	512,820
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	16,251	-	16,251	5,208	8,181		8,181
28	Other Miscellaneous Deferred Debits	9,873	-	9,873	6,593	8,233		8,233
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30		26,124	-	26,124	11,801	16,414	-	16,414
31								
32	TOTAL ASSETS	\$ 4,003,159	\$ -	\$ 4,003,159	\$ 4,105,368	\$ 4,046,816	\$ -	\$ 4,046,816

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) ASSETS	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	Utility Plant in Service	\$ 7,387,402	\$ 7,383,669	\$ 7,401,873	\$ 7,404,742	\$ 7,422,276	\$ 7,424,371	\$ 7,437,144	\$ 7,453,724	\$ 7,459,087	\$ 7,474,399	\$ 7,479,065	\$ 7,487,018	\$ 7,485,683	7,438,495
2	Construction Work in Progress	29	29	29	47	47	13	13	13	13	13	13	4,913	4,913	776
3	Other Utility Plant Adjustments	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765
4															
5	GROSS UTILITY PLANT	7,654,196	7,650,462	7,668,666	7,671,555	7,689,089	7,691,148	7,703,922	7,720,501	7,725,865	7,741,177	7,745,843	7,758,696	7,757,360	7,706,036
6	Less: Accumulated Depreciation	(4,064,688)	(4,085,065)	(4,105,798)	(4,129,707)	(4,153,792)	(4,177,440)	(4,190,908)	(4,201,826)	(4,225,545)	(4,243,745)	(4,268,393)	(4,289,878)	(4,313,105)	(4,188,454)
7															
8	NET UTILITY PLANT	3,589,507	3,565,397	3,562,868	3,541,848	3,535,297	3,513,708	3,513,014	3,518,676	3,500,320	3,497,432	3,477,449	3,468,818	3,444,255	3,517,582
9															
10	Cash														
11	Accounts Rec'b - trade	133,561	127,905	138,978	140,708	150,571	149,708	136,104	123,845	129,828	142,910	126,819	122,502	143,609	135,927
12	Notes Receivable														
13	Accts. Rec'b - Assoc. Cos.	241,221	261,495	289,569	295,126	318,905	362,553	371,839	364,992	398,175	414,555	447,313	477,007	491,886	364,203
14	Notes Rec'b - Assoc. Cos.														
15	Accts. Rec'b - Other														
16	Accrued Interest Rec'b														
17	Allowance for Bad Debts	(1,434)	(1,489)	(1,717)	(1,669)	(1,768)	(2,019)	(1,989)	(1,950)	(1,422)	(1,571)	(1,611)	(365)	(458)	(1,497)
18	Materials & Supplies	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,323	3,419	3,330
19	Miscellaneous Current & Accrued Assets	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857
20															
21	TOTAL CURRENT ASSETS	387,528	402,090	441,011	448,346	481,888	524,421	520,134	501,066	540,760	570,075	586,701	613,324	649,312	512,820
22															
23	Net Nonutility Property														
24	Unamortized Debt Discount & Exp.														
25	Prelim. Survey & Investigation Charges														
26	Clearing Accounts														
27	Deferred Rate Case Expense	16,251	14,411	12,570	10,730	8,889	7,049	5,208	5,208	5,208	5,208	5,208	5,208	5,208	8,181
28	Other Miscellaneous Deferred Debits	9,873	9,600	9,326	9,053	8,780	8,506	8,233	7,960	7,686	7,413	7,140	6,866	6,593	8,233
29	Accum. Deferred Income Taxes														
30	TOTAL OTHER ASSETS	26,124	24,010	21,896	19,782	17,669	15,555	13,441	13,168	12,894	12,621	12,348	12,074	11,801	16,414
31															
32	TOTAL ASSETS	\$ 4,003,159	\$ 3,991,498	\$ 4,025,775	\$ 4,009,976	\$ 4,034,854	\$ 4,053,684	\$ 4,046,588	\$ 4,032,909	\$ 4,053,974	\$ 4,080,127	\$ 4,076,497	\$ 4,094,217	\$ 4,105,368	\$ 4,046,816

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	2,601,260	-	2,601,260	2,601,260		2,601,260	2,601,260		2,601,260
4	Retained Earnings	(127,517)	55,937	(71,580)	91,840	28,143	119,983	(15,998)	53,799	37,801
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,474,743	55,937	2,530,680	2,694,101	28,143	2,722,244	2,586,262	53,799	2,640,061
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	1,255,151	-	1,255,151	1,255,151		1,255,151	1,255,151		1,255,151
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	1,255,151	-	1,255,151	1,255,151	-	1,255,151	1,255,151	-	1,255,151
15										
16	Accounts Payable	21,674	-	21,674	22,950		22,950	22,159		22,159
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(998,569)	-	(998,569)	(998,569)		(998,569)	(998,569)		(998,569)
19	Customer Deposits	3,599	-	3,599	3,383		3,383	3,413		3,413
20	Accrued Taxes	(65,003)	-	(65,003)	(62,760)		(62,760)	(71,826)		(71,826)
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	2,191	-	2,191	2,312		2,312	2,245		2,245
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,036,108)	-	(1,036,108)	(1,032,684)	-	(1,032,684)	(1,042,578)	-	(1,042,578)
27										
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30										
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-		-
34										
35	Contributions in Aid of Construction	3,810,351	-	3,810,351	3,810,351		3,810,351	3,810,351		3,810,351
36	Less: Accum. Amortization of CIAC	(3,010,171)	-	(3,010,171)	(3,134,607)		(3,134,607)	(3,071,805)		(3,071,805)
37										
38	Accumulated Deferred Income Taxes	509,195	(55,937)	453,258	513,057	(28,143)	484,914	509,435	(53,799)	455,636
39										
40	Total Equity Capital and Liabilities	\$ 4,003,161	\$ -	\$ 4,003,161	\$ 4,105,368	\$ -	\$ 4,105,368	\$ 4,046,816	\$ -	\$ 4,046,816
41										
42	Note:									
43	To remove certain deferred taxes									
44	ADIT - NOLs		(55,937)			(28,143)			(53,799)	
45			(55,937)			(28,143)			(53,799)	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Average
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
2	Preferred Stock Issued														
3	Additional Paid in Capital	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260	2,601,260
4	Retained Earnings	(127,517)	(102,659)	(81,676)	(67,870)	(47,624)	(17,809)	(25,643)	(4,781)	6,514	39,331	54,343	75,570	91,840	(15,998)
5	Other Equity Capital														
6	TOTAL EQUITY CAPITAL	2,474,743	2,499,602	2,520,584	2,534,390	2,554,637	2,584,451	2,576,617	2,597,479	2,608,775	2,641,592	2,656,604	2,677,830	2,694,101	2,586,262
7															
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151
12	Other Long-Term Debt														
13	TOTAL LONG-TERM DEBT	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151	1,255,151
14															
15															
16	Accounts Payable	21,674	15,260	34,106	9,779	19,540	14,061	20,280	17,937	33,183	32,426	19,420	27,446	22,950	22,159
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)	(998,569)
19	Customer Deposits	3,599	3,374	3,382	3,251	3,196	3,443	3,550	3,567	3,673	3,413	3,368	3,177	3,383	3,413
20	Accrued Taxes	(65,003)	(84,843)	(80,287)	(75,378)	(70,430)	(65,662)	(60,741)	(82,430)	(77,492)	(72,579)	(67,653)	(68,474)	(62,760)	(71,826)
21	Current Portion Long Term Debt														
22	Accrued Interest	2,191	2,201	2,194	2,207	2,220	2,232	2,244	2,254	2,267	2,280	2,289	2,300	2,312	2,245
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities														
25	TOTAL CURRENT & ACCRUED LIABILITIES	(1,036,108)	(1,062,577)	(1,039,173)	(1,058,709)	(1,044,042)	(1,044,495)	(1,033,236)	(1,057,240)	(1,036,937)	(1,033,029)	(1,041,146)	(1,034,121)	(1,032,684)	(1,042,578)
26															
27															
28	Advances for Construction														
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's														
31	Operating Reserves														
32	TOTAL DEFERRED CREDITS & OPER. RESERVES														
33															
34															
35	Contributions in Aid of Construction	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351	3,810,351
36	Less: Accum. Amortization of CIAC	(3,010,171)	(3,020,225)	(3,030,278)	(3,040,331)	(3,050,384)	(3,060,912)	(3,071,440)	(3,081,968)	(3,092,496)	(3,103,024)	(3,113,552)	(3,124,080)	(3,134,607)	(3,071,805)
37	Accumulated Deferred Income Taxes	509,195	509,195	509,140	509,123	509,141	509,138	509,145	509,136	509,130	509,086	509,088	509,085	513,057	509,435
38	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 4,003,161	\$ 3,991,498	\$ 4,025,775	\$ 4,009,976	\$ 4,034,854	\$ 4,053,684	\$ 4,046,588	\$ 4,032,909	\$ 4,053,974	\$ 4,080,127	\$ 4,076,497	\$ 4,094,217	\$ 4,105,368	\$ 4,046,816
39															
40															

Net Operating
Income

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,163,170	\$ 6,061 (A)	\$ 1,169,230	\$ 64,787 (A)	\$ 1,234,018	B-4, B-3
2	Operation & Maintenance	629,669	32,591 (B)	662,260	(B)	662,260	B-6, B-3
3	Depreciation, net of CIAC Amort.	166,706	15,061 (C)	181,767	(C)	181,767	B-14, B-3
4	Amortization		(D)	-	(D)	-	
5	Taxes Other Than Income	72,635	8,325 (E)	80,960	2,915 (E)	83,875	B-15, B-3
6	Provision for Income Taxes	4,805	(4,805) (F)	-	82,828 (F)	82,828	C-1, B-3
7	OPERATING EXPENSES	873,815	51,172	924,988	85,743	1,010,731	
8	NET OPERATING INCOME	\$ 289,355	\$ (45,112)	\$ 244,243	\$ (20,956)	\$ 223,287	
9	RATE BASE, Average	\$ 2,704,894	\$ 435,568	\$ 3,140,461		\$ 3,140,461	
10	RATE OF RETURN	10.70 %		7.78 %		7.11% *	

Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues - TY		
2	(1) Miscellaneous Service Revenues		
3	Revenues per B-4 before adjustments		1,163,170
4	Adjustment to remove nonutility income		(2)
5	Remove accruals		(5,811)
6	Test Year Adjusted Revenues prior to Annualizing Revenues		<u>1,157,357</u>
7			
8	(2) Annualized Revenue		
9	Annualized water/sewer revenues per Schedule E-2		1,169,230
10	Test Year water/sewer revenues per above		<u>1,157,357</u>
11	Annualization Adjustment required		11,874
12			
13	Total adjustment to TY revenues		<u>\$ 6,061</u>
14			
15	(A) Adjustments to Revenues - FINAL		
16	(1) Increase in revenue required by the Utility to realize a		64,787
17	7.11% % rate of return		<u>64,787</u>
18			
19	Total Adjustments to Revenues - Final		<u>\$ 70,848</u>
20			
21	(B) Adjustments to Operations & Maintenance Expenses - TY		
22	(1) 618/718 Adj. chemical exp. based on TY usage		2,945
23	(2) 601/701 Adjustment to annualize salaries		6,792
24	(3) 603/703 Adjustment to annualize salaries		299
25	(4) 604/704 Adjustment to annualize salaries		<u>2,141</u>
26	Total Adjustment required to TY O&M Expenses		<u>12,177</u>
27			
28	(B) Adjustments to Operations & Maintenance Expenses - FINAL		
29	(5) 701 Proforma Adjustments for salaries		4,961
30	(6) 701 Proforma Adjustments for benefits		1,661
31	(7) 750 Proforma Adjustments to reflect increase in trucks		324
32	(8) Amortization of rate case expense per Schedule B-10		13,468
33			
34	Total Adjustment required to Final O&M Expenses		<u>\$ 20,414</u>
35			
36	(C) Adjustments to Depreciation Expense		
37	(1) Correct depreciation of Project Phoenix (10 yr)		<u>\$ (5,159)</u>
38			
39	(C) Adjustments to Depreciation Expense - FINAL		
40	(1) Depreciation expense related to Pro Forma plant additions		
41	380.4 EQ Tank Replacement		19,444
42	354.7 Chemical Bldg & Field Office Replacement		500
43	341.5/391.7 Major Truck Upgrade - allocated portion		317
44	341.5/391.7 Vehicle Replacement Program - allocated portion		4,810
45	340.5/390.7 GIS Mapping Service - allocated portion		<u>4,132</u>
46	Total Depr Expense - Pro Forma Plant additions		<u>\$ 29,203</u>
47			
48	(2) Adjust depreciation expense for Pro Forma retirements		
49	380.4 EQ Tank Replacement		(7,292)
50	354.7 Chemical Bldg & Field Office Replacement		(188)
51	341.5/391.7 Vehicle Replacement Program - allocated portion		<u>(1,503)</u>
52	Total Adjustments for Pro Forma Retirements		<u>\$ (8,982)</u>
53	Total Adjustment to Depreciation Exp, Net of Amortization - FINAL		<u>\$ 20,220</u>

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

Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1 (D)	Adjustments to Acquisition Adj. Amortization		\$ -
2			
3 (E)	Adjustments to Taxes Other Than Income - TY		
4	(1) Adjust RAF to reflect TY Revenues		(282)
5			
6	(2) To adjust test year RAF's for annualized revenues		11,874
7	RAF rate		0.045
8	RAF Adjustment Required for Annualized Revenues	\$	534
9			
10	(3) To adjust payroll tax for annualized salaries	\$	541
11			
12	Total Adjustment Taxes Other Than Income, TY		<u>793</u>
13			
14	(1) Adjust Payroll taxes for Proforma salaries	\$	507
15			
16	(2) Adjust Ad Valorem Taxes allocation based on Net Plant Additions		436,343
17	Net plant additions (proforma)		
18	Millage	\$	16.10
19	Adjustment to property taxes	\$	7,025
20			
21	(3) To adjust RAF's for requested revenues		
22	Total Revenue Increase Requested	\$	64,787
23	RAF rate		0.045
24	Total RAF Adjustments due to Requested Increase	\$	2,915
25			
26	Total Adjustment Taxes Other Than Income - Final	\$	<u>10,447</u>
27			
28 (F)	Adjustments to Provision for Income Taxes - TY		
29	(1) Remove book income tax expense		(4,805)
30	Total Adjustments for Income Taxes - TY		
31			
32 (F)	Adjustments to Provision for Income Taxes - FINAL		
33	(1) Adj. to Income taxes for increase per C-2	\$	82,828
34	Total Provision for income Taxes - FINAL	\$	<u>82,828</u>

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	289,846
2	461.1 Metered - Residential		- 521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial		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	730,306
8	462.2 Private Fire Protection		522.2 Measured - Commercial	135,469
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			524 Revenues from Other Systems	
14	TOTAL WATER SALES		- 525 Interdepartmental Sales	
15			Accrued Revenues	5,811
16	OTHER WATER REVENUES		TOTAL SEWER SALES	1,161,432
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		- 534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	1,737
24			541 Measured Re-Use Revenues	-
25				
26			TOTAL OTHER	
27			SEWER REVENUES	1,737
28				
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	\$ 1,163,170

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

Schedule: B-6
 Page 1 of 1
 Preparer: Frank Seidman
 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) Jan 2015	(3) Feb 2015	(4) March 2015	(5) April 2015	(6) May 2015	(7) June 2015	(8) July 2015	(9) August 2015	(10) Sept. 2015	(11) October 2015	(12) Nov 2015	(13) Dec 2015	(14) Total Annual	(15) Adjustments	(16) Adj. Total Annual
1	701 Salaries & Wages - Employees	17,575	13,538	13,270	13,941	14,761	16,309	16,100	14,182	14,314	14,729	15,036	17,359	\$ 181,114	\$ 11,753	\$ 192,867
2	703 Salaries & Wages - Officers, Etc.	634	646	620	646	635	637	816	489	620	634	1,546	54	7,979	299	8,278
3	704 Employee Pensions & Benefits	6,577	4,734	3,983	3,610	4,069	5,692	4,306	4,883	3,310	4,740	4,894	6,299	57,097	3,802	60,899
4	710 Purchased Sewage Treatment	305	331	291	318	350	298	292	337	281	285	337	337	3,762		3,762
5	711 Sludge Removal Expense	324	9,021	-	9,612	-	9,523	3,560	9,434	-	-	9,434	-	50,909		50,909
6	715 Purchased Power	5,753	6,487	7,275	7,280	5,731	5,168	5,537	5,852	4,947	5,459	5,781	5,606	70,878		70,878
7	716 Fuel for Power Purchased													-		-
8	718 Chemicals	3,233	3,737	2,945	3,597	4,011	3,707	2,926	2,423	5,669	3,356	2,461	3,497	41,562	2,945	44,507
9	720 Materials & Supplies	4,614	9,692	6,262	5,427	5,159	7,193	2,698	8,195	4,057	13,827	3,170	4,698	74,992		74,992
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	114	(114)	-	-	-	0		0
11	732 Contractual Services - Acct.	504	509	533	498	498	499	590	589	583	584	692	693	6,772		6,772
12	733 Contractual Services - Legal	-	6	-	-	-	-	-	(234)	-	20	-	73	(135)		(135)
13	734 Contractual Services - Mgmt. Fees													-		-
14	735 Contractual Services - Testing													-		-
15	736 Contractual Services - Other	1,933	813	2,166	2,939	1,052	1,925	2,981	2,290	1,933	2,007	3,104	2,298	25,441		25,441
16	741 Rental of Building/Real Prop.	16	16	16	16	17	17	17	17	17	17	17	34	218		218
17	742 Rental of Equipment	-	-	22	-	-	-	-	-	-	-	-	11	33		33
18	750 Transportation Expenses	730	789	795	1,044	1,142	970	961	899	813	975	867	806	10,791	324	11,115
19	756 Insurance - Vehicle													-		-
20	757 Insurance - General Liability	1,737	1,518	1,704	1,738	1,708	1,715	1,708	1,706	1,688	1,804	1,761	1,757	20,545		20,545
21	758 Insurance - Workman's Comp.													-		-
22	759 Insurance - Other	57	103	56	213	250	491	590	134	478	874	1,494	(242)	4,498		4,498
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,841	1,841	1,841	1,841	1,841	1,841	-	-	-	-	-	-	11,043	13,468	24,511
25	767 Reg. Comm. Exp. - Other	(217)	(4)	13	-	38	40	13	13	-	151	4	132	183		183
26	770 Bad Debt Expense	65	220	120	534	264	92	(29)	282	157	53	14	103	1,874		1,874
27	775 Miscellaneous Expenses	5,339	4,133	4,423	6,663	4,451	6,827	2,367	5,040	4,031	6,387	4,177	6,274	60,114		60,114
27	TOTAL	\$ 51,020	\$ 58,131	\$ 46,335	\$ 59,917	\$ 45,977	\$ 62,944	\$ 45,434	\$ 56,646	\$ 42,784	\$ 55,903	\$ 54,789	\$ 49,790	\$ 629,669	\$ 32,591	\$ 662,260

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/2010	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 194,460	\$ 181,114	\$ 11,753	\$ 192,867	\$ (1,593)	(0.82) %	Under benchmark
2	703 Salaries & Wages - Officers, Etc.	11,420	7,979	299	8,278	(3,142)	(27.51) %	Under benchmark
3	704 Employee Pensions & Benefits	48,423	57,097	3,802	60,899	12,476	24.45 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	3,762	-	3,762	3,762	- %	Mis-coded expense, there was no purchased sewer in Eagle Ridge or Cross Creek.
5	711 Sludge Removal Expense	50,159	50,909	-	50,909	750	1.18 %	Under benchmark
6	715 Purchased Power	68,472	70,878	-	70,878	2,406	3.34 %	Under benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	- %	
8	718 Chemicals	31,463	41,562	2,945	44,507	13,044	41.46 %	Increase in the volume of chlorine used at both ER & CC WWTP's in 2015TY.
9	720 Materials & Supplies	30,510	74,992	-	74,992	44,482	145.80 %	Nominal variance from year to year in repair activities, materials used and their unit costs.
10	731 Contractual Services - Engr.	11	0	-	0	(11)	(98.27) %	Under benchmark
11	732 Contractual Services - Acct.	3,811	6,772	-	6,772	2,961	72.46 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY
12	733 Contractual Services - Legal	1,040	(135)	-	(135)	(1,175)	(113.02) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	
14	735 Contractual Services - Testing	28,905	-	-	-	(28,905)	(89.11) %	Under benchmark
15	736 Contractual Services - Other	38,316	25,441	-	25,441	(12,875)	(33.60) %	Under benchmark
16	741 Rental of Building/Real Prop.	-	218	-	218	218	- %	
17	742 Rental of Equipment	3	33	-	33	30	988.33 %	De minimus amount
18	750 Transportation Expenses	19,161	10,791	324	11,115	(8,046)	(42.53) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	- %	
20	757 Insurance - General Liability	-	20,545	-	20,545	20,545	- %	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	19,472	4,498	-	4,498	(14,974)	(76.90) %	Under benchmark
23	760 Advertising Expense	29	-	-	-	(29)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	36,634	11,043	13,468	24,511	(12,123)	(15.53) %	Under benchmark
25	767 Reg. Comm. Exp. - Other	1,558	183	-	183	(1,375)	(88.27) %	Under benchmark
26	770 Bad Debt Expense	3,124	1,874	-	1,874	(1,250)	(38.28) %	Under benchmark
27	775 Miscellaneous Expenses	69,236	60,114	-	60,114	(9,122)	(13) %	Under benchmark
28								
29		\$ 656,207	\$ 629,669	\$ 32,591	\$ 662,260	\$ 6,053	0.92 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (36,634)	\$ (11,043)	\$ (13,468)	\$ (24,511)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	\$ 619,573	\$ 618,626	\$ 19,122	\$ 637,748	\$ 6,053	0.98 %	
30	Total Customers (ERC's)	<u>2,493.6</u>			<u>2,527.6</u>	34.00	1.36 %	
32								
33	Consumer Price Index - U	<u>236.736</u>			<u>237.017</u>	0.28	0.12 %	
34								
35	Benchmark Index:				1.0136			
36					<u>1.0012</u>			
37								
38					<u>1.0148</u>			

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

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

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

Line No.	(1) Type of Service	(2) Consultants	(3) Amount	(4) Description of Work Performed
1	Engineering	Excel Engineering Consultants, Inc.	\$ 4,900	various engineering services
2	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 319	underground utility location notifications
3	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
4	Other Outside Services	mistry Creek services	\$ 11,000	Cross Creek WWTP weekend plant staffing
5			\$ 16,310	

Analysis of Rate Case Expense

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: B-10

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Frank Seidman

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	43.20	15,552	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	14.40	5,184	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	36.00	7,200	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	45.00	6,750	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.16	281	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	21.60	3,240	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	14.40	3,528	Consolidated Rates
8	Guastella Associates	Gary White	200.00	10.80	2,160	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				324	Filing Fee
10	Water Service Corp.	Other staff			720	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				486	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				540	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,700	Notices - postage, printing, publication
15						
16	Estimate Through				<u>\$ 48,665</u>	
17						
18	<input checked="" type="checkbox"/> PAA					
19	<input 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						
26						
27						
28			(A)	(B)	(C)	
			Water	Wastewater	Total	
29	Prior unamortized rate case expenses	\$	-	\$ -	\$ -	
30	Unamortized Generic Dkt Rate Case Expense		-	5,208	5,208	
31	Current rate case expense		-	48,665	48,665	
32			-	53,873	53,873	
33	Annual Amortization	\$	-	\$ 13,468	\$ 13,468	
34						

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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Surge Tank Coating	Q1 2012	\$ 9,245	60 months	\$ 1,849
2	Metal Filter Replacement	Q2 2013	\$ 3,215	60 months	\$ 643
3	Welding and Coating filters at Cross Creek	Q3 2014	\$ 16,400	60 months	\$ 3,280
4			28,861		5,772

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1 Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.91%	99.09%	100.00%	ERC	\$2,820	307,715	\$310,535	-	2,820
3	408	Taxes Other than Income	0.93%	99.07%	100.00%	ERC	\$462	48,988	\$49,450	-	462
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	0.93%	99.07%	100.00%	ERC	(\$39)	(4,116)	(\$4,155)	-	(39)
8	601/701/603/703	Salaries	0.93%	99.07%	100.00%	ERC	\$3,301	350,042	\$353,343	-	3,301
9	604/704	Employee Benefits	0.93%	99.07%	100.00%	ERC	\$6,577	697,369	\$703,946	-	6,577
10	620/720	Materials and Supplies	0.93%	99.07%	100.00%	ERC	\$832	88,206	\$89,038	-	832
11	632/732	Contractual Services - Accounting	0.93%	99.07%	100.00%	ERC	\$504	53,413	\$53,917	-	504
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.93%	99.07%	100.00%	ERC	\$790	83,794	\$84,584	-	790
14	641	Rent Expense	0.93%	99.07%	100.00%	ERC	\$16	1,688	\$1,704	-	16
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$10	1,050	\$1,060	-	10
16	657	Insurance - General Liability	0.93%	99.07%	100.00%	ERC	\$1,737	184,223	\$185,960	-	1,737
17	659/759	Other Insurance	0.93%	99.07%	100.00%	ERC	\$57	6,044	\$6,101	-	57
18	670/770	Bad Debt Expense	0.93%	99.07%	100.00%	ERC	\$10	1,008	\$1,017	-	10
19	675/775	Miscellaneous Expenses	0.93%	99.07%	100.00%	ERC	\$1,080	114,497	\$115,577	-	1,080
20							<u>\$18,157</u>	<u>\$1,933,920</u>	<u>\$1,952,077</u>	<u>-</u>	<u>18,157</u>
22 Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	3.48%	96.52%	100.00%	ERC	\$1,262	\$35,013	\$36,275	-	1,262
25	408	Taxes Other than Income	3.96%	96.04%	100.00%	ERC	\$1,393	\$33,780	\$35,173	-	1,393
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	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	4.00%	96.00%	100.00%	ERC	\$1,836	\$44,043	\$45,880	-	1,836
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.95%	96.05%	100.00%	ERC	\$10	\$232	\$242	-	10
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	8.11%	91.89%	100.00%	ERC	\$243	\$2,757	\$3,000	-	243
35	636/736	Contractual Services - Other	8.00%	92.00%	100.00%	ERC	\$329	\$3,786	\$4,115	-	329
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.95%	96.05%	100.00%	ERC	\$720	\$17,501	\$18,222	-	720
38	667/767	Reg. Commission Exp. - Other	3.95%	96.05%	100.00%	ERC	(\$217)	(\$5,495)	(\$5,495)	-	(217)
39	675/775	Miscellaneous Expenses	3.95%	96.05%	100.00%	ERC	\$347	\$8,430	\$8,777	-	347
40							<u>\$ 5,922</u>	<u>\$ 140,271</u>	<u>\$146,193</u>	<u>-</u>	<u>5,922</u>
42 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>

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 Eagle Ridge
 Docket No.: 110257-WS
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: John Hoy

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

UIF - Eagle Ridge
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,820	311,050	\$313,870	-	2,820
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$449	48,114	\$48,563	-	449
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	0.92%	99.08%	100.00%	ERC	\$21	2,278	\$2,300	-	21
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,151	337,759	\$340,910	-	3,151
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,734	507,559	\$512,294	-	4,734
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$552	59,167	\$59,719	-	552
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$509	54,519	\$55,028	-	509
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$764	81,958	\$82,722	-	764
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,688	\$1,704	-	16
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$2	255	\$257	-	2
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,518	162,748	\$164,266	-	1,518
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$103	11,049	\$11,152	-	103
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	(\$8)	(\$85)	(\$85)	-	(8)
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,250	134,057	\$135,308	-	1,250
20							<u>\$15,882</u>	<u>\$1,711,357</u>	<u>\$1,727,240</u>	-	<u>15,882</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.11%	96.89%	100.00%	ERC	\$644	\$20,041	\$20,685	-	644
25	408	Taxes Other than Income	3.96%	96.04%	100.00%	ERC	\$989	\$24,012	\$25,001	-	989
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	4.12%	95.88%	100.00%	ERC	\$0	\$4	\$5	-	0
29	601/701/603/703	Salaries	3.99%	96.01%	100.00%	ERC	\$1,897	\$45,614	\$47,511	-	1,897
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.94%	96.06%	100.00%	ERC	\$33	\$792	\$824	-	33
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.99%	96.01%	100.00%	ERC	\$6	\$134	\$140	-	6
34	635	Testing Expense	8.09%	91.91%	100.00%	ERC	(\$243)	(\$2,757)	(\$3,000)	-	(243)
35	636/736	Contractual Services - Other	8.34%	91.66%	100.00%	ERC	(\$315)	(\$3,455)	(\$3,770)	-	(315)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.94%	96.06%	100.00%	ERC	\$787	\$19,167	\$19,954	-	787
38	667/767	Reg. Commission Exp. - Other	3.94%	96.06%	100.00%	ERC	(\$4)	(\$101)	(\$105)	-	(4)
39	675/775	Miscellaneous Expenses	3.85%	96.15%	100.00%	ERC	\$324	\$8,081	\$8,405	-	324
40							<u>\$ 4,118</u>	<u>\$ 111,533</u>	<u>\$115,651</u>	-	<u>4,118</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>	-	-

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 Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Interim [] Final [x]

Historical [x] Projected []

Preparer: John Hoy

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

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,826	312,916	\$315,743	-	2,826
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$381	40,974	\$41,354	-	381
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)
7	427	Interest Expense	-2669.40%	2769.40%	100.00%	ERC	\$800	(830)	(\$30)	-	800
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,357	361,270	\$364,627	-	3,357
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$3,977	428,036	\$432,013	-	3,977
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$668	71,865	\$72,533	-	668
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$533	57,346	\$57,879	-	533
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,122	120,718	\$121,839	-	1,122
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,739	\$1,755	-	16
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$2	206	\$208	-	2
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,704	183,356	\$185,059	-	1,704
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$56	6,053	\$6,109	-	56
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$21	2,263	\$2,284	-	21
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,931	207,791	\$209,722	-	1,931
20							\$17,392	\$1,793,700	\$1,811,093	-	17,392
21	Water Service Corp. Allocated State Expenses:										
22	Water Service Corp. Allocated State Expenses:										
23	Water Service Corp. Allocated State Expenses:										
24	403	Depreciation Expenses	3.77%	96.23%	100.00%	ERC	\$4,340	\$110,758	\$115,099	-	4,340
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$889	\$21,737	\$22,626	-	889
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	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,060	\$49,846	\$51,907	-	2,060
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$6	\$158	\$165	-	6
31	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$16	\$401	\$418	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$123	\$3,017	\$3,140	-	123
36	642/742	Rental of Equipment	3.92%	96.08%	100.00%	ERC	\$22	\$534	\$556	-	22
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$793	\$19,448	\$20,241	-	793
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$13	\$318	\$331	-	13
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$366	\$8,965	\$9,331	-	366
40							\$ 8,630	\$ 215,188	\$223,818	-	8,630
41	Water Service Corp. Allocated UI Expenses:										
42	Water Service Corp. Allocated UI Expenses:										
43	Water Service Corp. Allocated UI Expenses:										
44	427	Interest Expense	0.59%	99.41%	100.00%	Unallocated Rate Base	\$17,401	\$2,922,476	\$2,939,877	-	17,401
45							\$ 17,401	\$ 2,922,476	\$2,939,877	-	17,401

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 Eagle Ridge

Docket No.: 110257-W5

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim Final

Historical Projected

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

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$3,155	346,865	\$350,020	-	3,155
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$337	36,162	\$36,500	-	337
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	0.92%	99.08%	100.00%	ERC	(\$7)	(784)	(\$791)	-	(7)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	\$13	1,361	\$1,374	-	13
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,666	392,898	\$396,564	-	3,666
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$3,598	385,584	\$389,182	-	3,598
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$688	73,735	\$74,423	-	688
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$498	53,418	\$53,917	-	498
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,043	111,729	\$112,772	-	1,043
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$16	1,739	\$1,755	-	16
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	317	\$320	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,738	186,287	\$188,025	-	1,738
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$213	22,819	\$23,032	-	213
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$19	1,988	\$2,006	-	19
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,514	162,225	\$163,738	-	1,514
							\$16,493	\$1,776,344	\$1,792,837	-	16,493
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$789	\$23,681	\$24,470	-	789
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$919	\$22,466	\$23,386	-	919
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	(\$176)	(\$4,324)	(\$4,500)	-	(176)
28	427	Interest Expense	4.04%	95.96%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$1,913	\$46,245	\$48,158	-	1,913
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$12	\$293	\$305	-	12
31	620/720	Materials and Supplies	3.27%	96.73%	100.00%	ERC	\$16	\$470	\$486	-	16
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.92%	96.08%	100.00%	ERC	\$97	\$2,370	\$2,467	-	97
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$1,041	\$25,506	\$26,547	-	1,041
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.94%	96.06%	100.00%	ERC	\$1,131	\$27,575	\$28,706	-	1,131
							\$ 5,741	\$ 144,288	\$150,029	-	5,741
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$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.

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,864	315,919	\$318,782	-	2,864
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$300	32,206	\$32,506	-	300
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	0.92%	99.08%	100.00%	ERC	(\$7)	(795)	(\$802)	-	(7)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$1)	(123)	(\$124)	-	(1)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,295	353,448	\$356,743	-	3,295
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,048	434,223	\$438,272	-	4,048
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$604	64,808	\$65,412	-	604
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$498	53,419	\$53,917	-	498
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,004	107,702	\$108,706	-	1,004
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,800	\$1,817	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$7	730	\$736	-	7
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,708	183,251	\$184,959	-	1,708
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$250	26,776	\$27,026	-	250
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$13	1,383	\$1,396	-	13
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,026	110,037	\$111,063	-	1,026
20							<u>\$15,625</u>	<u>\$1,684,784</u>	<u>\$1,700,410</u>	<u>-</u>	<u>15,625</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$792	\$23,799	\$24,591	-	792
25	408	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	\$804	\$19,695	\$20,499	-	804
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	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,055	\$49,740	\$51,795	-	2,055
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$21	\$509	\$530	-	21
31	620/720	Materials and Supplies	3.21%	96.79%	100.00%	ERC	\$14	\$433	\$447	-	14
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	3.92%	96.08%	100.00%	ERC	\$9	\$221	\$230	-	9
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$1,135	\$27,840	\$28,974	-	1,135
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$38	\$934	\$972	-	38
39	675/775	Miscellaneous Expenses	3.93%	96.07%	100.00%	ERC	\$306	\$7,478	\$7,784	-	306
40							<u>\$ 5,174</u>	<u>\$ 130,654</u>	<u>\$135,828</u>	<u>-</u>	<u>5,174</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Schedule B-12

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

Page 6 of 13

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.

UIF - Eagle Ridge
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,689	296,716	\$299,405	-	2,689
3	408	Taxes Other than Income	0.93%	99.07%	100.00%	ERC	\$308	33,005	\$33,314	-	308
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	0.92%	99.08%	100.00%	ERC	(\$13)	(1,417)	(\$1,430)	-	(13)
7	427	Interest Expense	-561.36%	661.36%	100.00%	ERC	\$803	(946)	(\$143)	-	803
8	601/701/603/703	Salaries	0.93%	99.07%	100.00%	ERC	\$3,394	363,458	\$366,852	-	3,394
9	604/704	Employee Benefits	0.93%	99.07%	100.00%	ERC	\$5,692	609,457	\$615,148	-	5,692
10	620/720	Materials and Supplies	0.93%	99.07%	100.00%	ERC	\$738	78,972	\$79,709	-	738
11	632/732	Contractual Services - Accounting	0.93%	99.07%	100.00%	ERC	\$499	53,418	\$53,917	-	499
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.93%	99.07%	100.00%	ERC	\$992	106,264	\$107,256	-	992
14	641	Rent Expense	0.93%	99.07%	100.00%	ERC	\$17	1,800	\$1,817	-	17
15	650/750	Transportation Expenses	0.93%	99.07%	100.00%	ERC	\$9	914	\$923	-	9
16	657	Insurance - General Liability	0.93%	99.07%	100.00%	ERC	\$1,715	183,669	\$185,384	-	1,715
17	659/759	Other Insurance	0.93%	99.07%	100.00%	ERC	\$491	52,623	\$53,115	-	491
18	670/770	Bad Debt Expense	0.93%	99.07%	100.00%	ERC	\$12	1,258	\$1,270	-	12
19	675/775	Miscellaneous Expenses	0.93%	99.07%	100.00%	ERC	\$1,314	140,698	\$142,011	-	1,314
20							<u>\$18,659</u>	<u>\$1,919,888</u>	<u>\$1,938,548</u>	-	<u>18,659</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$790	\$23,734	\$24,524	-	790
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$888	\$21,735	\$22,623	-	888
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	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,499	\$60,436	\$62,936	-	2,499
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.95%	96.05%	100.00%	ERC	\$69	\$1,686	\$1,755	-	69
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	3.92%	96.08%	100.00%	ERC	\$12	\$288	\$300	-	12
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$962	\$23,570	\$24,531	-	962
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$40	\$968	\$1,008	-	40
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$247	\$6,064	\$6,311	-	247
40							<u>\$ 5,507</u>	<u>\$ 138,486</u>	<u>\$143,993</u>	-	<u>5,507</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.57%	99.43%	100.00%	Unallocated Rate Base	\$17,106	\$2,968,948	\$2,986,054	-	17,106
45							<u>\$ 17,106</u>	<u>\$ 2,968,948</u>	<u>\$2,986,054</u>	-	<u>17,106</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

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.

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015 Amounts Allocated			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1 Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$2,932	323,458	\$326,391	-	2,932
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$310	33,243	\$33,553	-	310
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	0.92%	99.08%	100.00%	ERC	(\$17)	(1,777)	(\$1,793)	-	(17)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$3)	(305)	(\$308)	-	(3)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,588	384,992	\$388,579	-	3,588
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,184	448,985	\$453,169	-	4,184
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$589	63,248	\$63,837	-	589
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$590	63,327	\$63,917	-	590
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$933	100,123	\$101,056	-	933
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	301	\$303	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,708	183,252	\$184,960	-	1,708
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$590	63,315	\$63,905	-	590
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$10	1,101	\$1,111	-	10
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,235	132,574	\$133,809	-	1,235
20							\$16,670	\$1,797,692	\$1,814,362	-	16,670
22 Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	3.26%	96.74%	100.00%	ERC	\$857	\$25,405	\$26,261	-	857
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$652	\$15,961	\$16,613	-	652
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	3.86%	96.14%	100.00%	ERC	\$0	\$4	\$4	-	0
29	601/701/603/703	Salaries	3.97%	96.03%	100.00%	ERC	\$2,674	\$64,747	\$67,421	-	2,674
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$122	\$2,981	\$3,103	-	122
31	620/720	Materials and Supplies	3.92%	96.08%	100.00%	ERC	\$31	\$751	\$782	-	31
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	3.91%	96.09%	100.00%	ERC	\$322	\$7,908	\$8,230	-	322
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.91%	96.09%	100.00%	ERC	\$958	\$23,520	\$24,479	-	958
38	667/767	Reg. Commission Exp. - Other	3.92%	96.08%	100.00%	ERC	\$13	\$327	\$340	-	13
39	675/775	Miscellaneous Expenses	3.93%	96.07%	100.00%	ERC	\$547	\$13,378	\$13,925	-	547
40							\$ 6,176	\$ 154,982	\$161,158	-	6,176
42 Water Service Corp. Allocated UI Expenses											
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 Eagle Ridge
 Docket No.: 110257-W5
 Schedule Year Ended: December 31, 2015
 Interim Final
 Historical Projected

Preparer: John Hoy

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

UIF - Eagle Ridge
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$3,008	332,094	\$335,102	-	3,008
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$292	31,342	\$31,634	-	292
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	0.92%	99.08%	100.00%	ERC	(\$19)	(2,013)	(\$2,032)	-	(19)
7	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$2)	(167)	(\$168)	-	(2)
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,188	342,585	\$345,772	-	3,188
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$4,870	523,347	\$528,217	-	4,870
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$788	84,728	\$85,516	-	788
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$589	63,327	\$63,917	-	589
12	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	(\$234)	(25,192)	(\$25,365)	-	(234)
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,077	115,733	\$116,810	-	1,077
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$3	312	\$315	-	3
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$1,706	183,355	\$185,061	-	1,706
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$134	14,407	\$14,541	-	134
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$11	1,186	\$1,197	-	11
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$1,155	124,144	\$125,300	-	1,155
20							\$16,585	\$1,791,107	\$1,807,692	-	16,585
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	3.22%	96.78%	100.00%	ERC	\$798	\$23,997	\$24,795	-	798
25	408	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	\$823	\$20,184	\$21,007	-	823
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	3.92%	96.08%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.96%	96.04%	100.00%	ERC	\$2,645	\$64,134	\$66,778	-	2,645
30	604/704	Employee Benefits	3.91%	96.09%	100.00%	ERC	\$13	\$312	\$325	-	13
31	620/720	Materials and Supplies	3.37%	96.63%	100.00%	ERC	\$20	\$587	\$607	-	20
32	631/731	Contractual Services - Engineering	3.91%	96.09%	100.00%	ERC	\$114	\$2,802	\$2,916	-	114
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	3.91%	96.09%	100.00%	ERC	\$8	\$197	\$205	-	8
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.91%	96.09%	100.00%	ERC	\$896	\$22,029	\$22,925	-	896
38	667/767	Reg. Commission Exp. - Other	3.91%	96.09%	100.00%	ERC	\$13	\$311	\$324	-	13
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$114	\$2,879	\$2,993	-	114
40							\$ 5,444	\$ 137,437	\$142,881	-	5,444
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							\$ -	\$ -	\$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 Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

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.

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,949	329,034	\$331,984	-	2,949
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$284	30,829	\$31,113	-	284
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	0.91%	99.09%	100.00%	ERC	(\$23)	(2,529)	(\$2,552)	-	(23)
7	427	Interest Expense	-486.30%	586.30%	100.00%	ERC	\$735	(886)	(\$151)	-	735
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$3,435	372,943	\$376,378	-	3,435
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$3,289	357,034	\$360,323	-	3,289
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$619	67,220	\$67,839	-	619
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$583	63,333	\$63,917	-	583
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,036	112,508	\$113,544	-	1,036
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$2	269	\$272	-	2
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,688	183,272	\$184,960	-	1,688
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$478	51,855	\$52,333	-	478
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$8	915	\$923	-	8
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,120	121,620	\$122,741	-	1,120
20							\$16,221	\$1,689,275	\$1,705,496	-	16,221
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	3.26%	96.74%	100.00%	ERC	\$869	\$25,773	\$26,642	-	869
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$832	\$20,450	\$21,282	-	832
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	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,513	\$61,060	\$63,574	-	2,513
30	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	\$21	\$528	\$550	-	21
31	620/720	Materials and Supplies	3.90%	96.10%	100.00%	ERC	\$8	\$185	\$192	-	8
32	631/731	Contractual Services - Engineering	3.90%	96.10%	100.00%	ERC	(\$114)	(\$2,802)	(\$2,916)	-	(114)
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	3.90%	96.10%	100.00%	ERC	\$1	\$36	\$37	-	1
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$810	\$19,951	\$20,761	-	810
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.90%	96.10%	100.00%	ERC	\$374	\$9,205	\$9,579	-	374
40							\$ 5,315	\$ 134,390	\$139,705	-	5,315
41											
42	Water Service Corp. Allocated UI Expenses										
43											
44	427	Interest Expense	0.53%	99.47%	100.00%	Unallocated Rate Base	\$15,978	\$2,988,750	\$3,004,727	-	15,978
45							\$ 15,978	\$ 2,988,750	\$3,004,727	-	15,978

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 Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

Interim Final

Historical Projected

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

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,953	329,233	\$332,186	-	2,953
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$281	30,443	\$30,723	-	281
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	0.91%	99.09%	100.00%	ERC	(\$26)	(2,852)	(\$2,878)	-	(26)
7	427	Interest Expense	0.91%	99.09%	100.00%	ERC	(\$2)	(236)	(\$238)	-	(2)
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$3,394	368,260	\$371,654	-	3,394
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$4,740	514,339	\$519,079	-	4,740
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$655	71,108	\$71,764	-	655
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$584	63,333	\$63,917	-	584
12	633/733	Contractual Services - Legal	0.91%	99.09%	100.00%	ERC	\$20	2,180	\$2,200	-	20
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,320	143,194	\$144,513	-	1,320
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$3	374	\$378	-	3
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,804	195,723	\$197,527	-	1,804
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$874	94,884	\$95,758	-	874
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$13	1,375	\$1,388	-	13
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,371	148,761	\$150,132	-	1,371
20							\$18,000	\$1,961,977	\$1,979,977	-	18,000
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	3.29%	96.71%	100.00%	ERC	\$923	\$27,111	\$28,035	-	923
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$844	\$20,735	\$21,579	-	844
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	3.90%	96.10%	100.00%	ERC	\$10	\$245	\$255	-	10
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,479	\$60,194	\$62,673	-	2,479
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.44%	96.56%	100.00%	ERC	\$25	\$706	\$731	-	25
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	3.91%	96.09%	100.00%	ERC	\$22	\$553	\$575	-	22
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$971	\$23,914	\$24,885	-	971
38	667/767	Reg. Commission Exp. - Other	3.90%	96.10%	100.00%	ERC	\$151	\$3,722	\$3,873	-	151
39	675/775	Miscellaneous Expenses	3.88%	96.12%	100.00%	ERC	\$371	\$9,193	\$9,564	-	371
40							\$ 5,797	\$ 146,373	\$152,170	-	5,797
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	-	-

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Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

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.

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,952	329,405	\$332,357	-	2,952
3	408	Taxes Other than Income	0.91%	99.09%	100.00%	ERC	\$276	29,987	\$30,263	-	276
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	0.91%	99.09%	100.00%	ERC	(\$27)	(2,899)	(\$2,925)	-	(27)
7	427	Interest Expense	0.91%	99.09%	100.00%	ERC	(\$4)	(474)	(\$479)	-	(4)
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$4,194	455,452	\$459,646	-	4,194
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$4,900	532,191	\$537,091	-	4,900
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$582	63,167	\$63,749	-	582
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$692	75,188	\$75,880	-	692
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,105	120,030	\$121,135	-	1,105
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$17	1,857	\$1,874	-	17
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$5	558	\$563	-	5
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,761	191,236	\$192,997	-	1,761
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	\$1,494	162,247	\$163,741	-	1,494
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$12	1,278	\$1,290	-	12
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,294	140,570	\$141,865	-	1,294
20							<u>\$19,252</u>	<u>\$2,099,794</u>	<u>\$2,119,046</u>	<u>-</u>	<u>19,252</u>
21											
22	<u>Water Service Corp. Allocated State Expenses:</u>										
23											
24	403	Depreciation Expenses	3.24%	96.76%	100.00%	ERC	\$840	\$25,092	\$25,932	-	840
25	408	Taxes Other than Income	3.91%	96.09%	100.00%	ERC	\$792	\$19,494	\$20,286	-	792
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	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	-	0
29	601/701/603/703	Salaries	3.95%	96.05%	100.00%	ERC	\$2,537	\$61,682	\$64,218	-	2,537
30	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	(\$6)	(\$139)	(\$145)	-	(6)
31	620/720	Materials and Supplies	3.53%	96.47%	100.00%	ERC	\$24	\$658	\$683	-	24
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	3.89%	96.11%	100.00%	ERC	\$4	\$91	\$95	-	4
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.90%	96.10%	100.00%	ERC	\$862	\$21,246	\$22,108	-	862
38	667/767	Reg. Commission Exp. - Other	3.90%	96.10%	100.00%	ERC	\$4	\$104	\$108	-	4
39	675/775	Miscellaneous Expenses	3.94%	96.06%	100.00%	ERC	\$480	\$11,711	\$12,191	-	480
40							<u>\$ 5,538</u>	<u>\$ 139,943</u>	<u>\$145,481</u>	<u>-</u>	<u>5,538</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses:</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110257-WS

Schedule Year Ended: December 31, 2015

Preparer: John Hoy

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.

UIF - Eagle Ridge
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2015			Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							UIF - Eagle Ridge	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,822	316,200	\$319,022	-	2,822
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	(\$0)	(42)	(\$42)	-	(0)
4	409	Gains/Losses from Disposition of Utility	0.91%	99.09%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.91%	99.09%	100.00%	ERC	\$186	20,254	\$20,439	-	186
6	420	Interest During Construction	0.91%	99.09%	100.00%	ERC	(\$30)	(3,277)	(\$3,307)	-	(30)
7	427	Interest Expense	-4196.59%	4296.59%	100.00%	ERC	\$887	(908)	(\$21)	-	887
8	601/701/603/703	Salaries	0.91%	99.09%	100.00%	ERC	\$2,915	317,522	\$320,437	-	2,915
9	604/704	Employee Benefits	0.91%	99.09%	100.00%	ERC	\$6,302	686,476	\$692,778	-	6,302
10	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$713	77,633	\$78,345	-	713
11	632/732	Contractual Services - Accounting	0.91%	99.09%	100.00%	ERC	\$693	75,448	\$76,140	-	693
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.91%	99.09%	100.00%	ERC	\$1,074	116,975	\$118,049	-	1,074
14	641	Rent Expense	0.91%	99.09%	100.00%	ERC	\$34	3,714	\$3,748	-	34
15	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$3	295	\$297	-	3
16	657	Insurance - General Liability	0.91%	99.09%	100.00%	ERC	\$1,757	191,430	\$193,188	-	1,757
17	659/759	Other Insurance	0.91%	99.09%	100.00%	ERC	(\$242)	(26,368)	(\$26,610)	-	(242)
18	670/770	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	\$10	1,123	\$1,134	-	10
19	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$1,230	134,017	\$135,247	-	1,230
20							<u>\$18,354</u>	<u>\$1,910,590</u>	<u>\$1,928,944</u>	-	<u>18,354</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	<u>Water Service Corp. Allocated State Expenses</u>										
23	<u>Water Service Corp. Allocated State Expenses</u>										
24	403	Depreciation Expenses	3.31%	96.69%	100.00%	ERC	\$969	\$28,353	\$29,322	-	969
25	408	Taxes Other than Income	3.89%	96.11%	100.00%	ERC	\$864	\$21,325	\$22,189	-	864
26	410	Miscellaneous Non-Utility Expenses	3.94%	96.06%	100.00%	ERC	\$130	\$3,162	\$3,291	-	130
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.90%	96.10%	100.00%	ERC	\$1	\$17	\$17	-	1
29	601/701/603/703	Salaries	3.94%	96.06%	100.00%	ERC	\$3,022	\$73,657	\$76,679	-	3,022
30	604/704	Employee Benefits	3.89%	96.11%	100.00%	ERC	(\$3)	(\$79)	(\$82)	-	(3)
31	620/720	Materials and Supplies	3.89%	96.11%	100.00%	ERC	\$23	\$563	\$586	-	23
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.89%	96.11%	100.00%	ERC	\$73	\$1,798	\$1,871	-	73
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.89%	96.11%	100.00%	ERC	\$329	\$8,132	\$8,461	-	329
36	642/742	Rental of Equipment	3.89%	96.11%	100.00%	ERC	\$11	\$268	\$279	-	11
37	650/750	Transportation Expense	3.89%	96.11%	100.00%	ERC	\$804	\$19,853	\$20,657	-	804
38	667/767	Reg. Commission Exp. - Other	3.89%	96.11%	100.00%	ERC	\$132	\$3,263	\$3,395	-	132
39	675/775	Miscellaneous Expenses	3.89%	96.11%	100.00%	ERC	\$782	\$19,303	\$20,085	-	782
40							<u>\$ 7,136</u>	<u>\$ 179,615</u>	<u>\$186,751</u>	-	<u>7,136</u>
41	<u>Water Service Corp. Allocated UI Expenses</u>										
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43	<u>Water Service Corp. Allocated UI Expenses</u>										
44	427	Interest Expense	0.52%	99.48%	100.00%	Unallocated Rate Base	\$16,449	\$3,162,770	\$3,179,219	-	16,449
45							<u>\$ 16,449</u>	<u>\$ 3,162,770</u>	<u>\$3,179,219</u>	-	<u>16,449</u>

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

Allocation of Expenses

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

Preparer: John Hoy

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

UIF - Eagle Ridge
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			UIF - Eagle Ridge Allocation Percentage	
			UIF - Eagle Ridge	Other Companies/ Systems	Total		UIF - Eagle Ridge	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.90%	99.10%	100.00%	ERC	\$34,789	3,850,606	\$3,885,396	-	34,789
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$3,679	395,252	\$398,931	-	3,679
4	409	Gains/Losses from Disposition of Utility	0.91%	99.09%	100.00%	ERC	\$1	99	\$100	-	1
5	410	Miscellaneous Non-Utility Expenses	0.91%	99.09%	100.00%	ERC	\$186	20,254	\$20,439	-	186
6	420	Interest During Construction	0.92%	99.08%	100.00%	ERC	(\$170)	(18,344)	(\$18,513)	-	(170)
7	427	Interest Expense	-149.67%	249.67%	100.00%	ERC	\$3,208	(5,352)	(\$2,144)	-	3,208
8	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$40,877	4,400,628	\$4,441,505	-	40,877
9	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$56,911	6,124,600	\$6,181,510	-	56,911
10	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$8,028	863,857	\$871,885	-	8,028
11	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$6,772	729,488	\$736,260	-	6,772
12	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	(\$214)	(22,952)	(\$23,165)	-	(214)
13	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$12,260	1,320,727	\$1,332,987	-	12,260
14	641	Rent Expense	0.92%	99.08%	100.00%	ERC	\$218	23,452	\$23,670	-	218
15	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$52	5,581	\$5,633	-	52
16	657	Insurance - General Liability	0.92%	99.08%	100.00%	ERC	\$20,545	2,211,803	\$2,232,348	-	20,545
17	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$4,498	485,704	\$490,202	-	4,498
18	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$130	14,033	\$14,164	-	130
19	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$15,521	1,670,992	\$1,686,512	-	15,521
							<u>\$207,292</u>	<u>\$22,070,428</u>	<u>#####</u>	<u>-</u>	<u>207,292</u>
Water Service Corp. Allocated State Expenses:											
24	403	Depreciation Expenses	3.41%	96.59%	100.00%	ERC	\$13,873	\$392,757	\$406,630	-	13,873
25	408	Taxes Other than Income	3.93%	96.07%	100.00%	ERC	\$10,689	\$261,575	\$272,264	-	10,689
26	410	Miscellaneous Non-Utility Expenses	3.94%	96.06%	100.00%	ERC	\$130	\$3,162	\$3,291	-	130
27	414	Taxes Other than Income	3.92%	96.08%	100.00%	ERC	(\$176)	(\$4,324)	(\$4,500)	-	(176)
28	427	Interest Expense	3.91%	96.09%	100.00%	ERC	\$13	\$308	\$321	-	13
29	601/701/603/703	Salaries	3.96%	96.04%	100.00%	ERC	\$28,130	\$681,398	\$709,529	-	28,130
30	604/704	Employee Benefits	3.92%	96.08%	100.00%	ERC	\$186	\$4,564	\$4,751	-	186
31	620/720	Materials and Supplies	3.72%	96.28%	100.00%	ERC	\$289	\$7,464	\$7,752	-	289
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	0
33	633/733	Contractual Services - Legal	3.90%	96.10%	100.00%	ERC	\$78	\$1,933	\$2,011	-	78
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	-	1
35	636/736	Contractual Services - Other	3.91%	96.09%	100.00%	ERC	\$942	\$23,145	\$24,087	-	942
36	642/742	Rental of Equipment	3.91%	96.09%	100.00%	ERC	\$33	\$803	\$835	-	33
37	650/750	Transportation Expense	3.92%	96.08%	100.00%	ERC	\$10,740	\$263,546	\$274,285	-	10,740
38	667/767	Reg. Commission Exp. - Other	3.85%	96.15%	100.00%	ERC	\$183	\$4,569	\$4,752	-	183
39	675/775	Miscellaneous Expenses	3.92%	96.08%	100.00%	ERC	\$5,389	\$132,261	\$137,650	-	5,389
							<u>\$ 70,498</u>	<u>\$ 1,773,159</u>	<u>\$1,843,658</u>	<u>-</u>	<u>70,498</u>
							0		0		0
Water Service Corp. Allocated UI Expenses:											
44	427	Interest Expense	0.55%	99.45%	100.00%	Unallocated Rate Base	\$66,933	\$12,042,944	#####	-	66,933
							<u>\$ 66,933</u>	<u>\$ 12,042,944</u>	<u>#####</u>	<u>-</u>	<u>66,933</u>
							0		0		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.

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	397		397		
3	352.1 Franchises	40		40		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	1,978		1,978		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	3,596		3,596		
10	361.2 Collection Sewers - Gravity	31,693		31,693		
11	362.2 Special Collecting Structures	296		296		
12	363.2 Services to Customers	4,538		4,538		
13	364.2 Flow Measuring Devices	2,609		2,609		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	162		162		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	14,344		14,344		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	7,185		7,185		
21	389.3 Other Plant & Misc. Equipment	216		216		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	89,704		89,704		
25	355.4 Power Generation Equipment	270		270		
26	380.4 Treatment & Disposal Equipment	60,935	12,153	73,088		
27	381.4 Plant Sewers	4,877		4,877		
28	382.4 Outfall Sewer Lines	546		546		
29	389.4 Other Plant & Misc. Equipment	1,453		1,453		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	353.5 Land & Land Rights			-		
32	354.6 Structure & Improvements	465		465		
33		1,048		1,048		
34	371.6 Pumping Equip RCLM Dist	75		75		
35	374.5 Reuse Dist Reservoirs	252		252		
36	375.6 Reuse Trans. And Dist. System	1,308		1,308		
37	380.6 Treat/Disp Equip RCL WTP	8,336		8,336		
38	381.6 Plant Sewers Reclaim WTP	245		245		
39	389.5 Other Plant & Misc Equipment	-		-		
40	366.6 Reuse Services	-		-		
41	367.6 Reuse Mtr/Installations	-		-		
42	GENERAL PLANT					
43	353.7 Land & Land Rights			-		
44	354.7 Structures & Improvements	-	313	313		
45	390.7 Office Furniture & Equipment	35,155	(1,028)	34,127		
46	391.7 Transportation Equipment	13,852	3,624	17,475		
47	392.7 Stores Equipment			-		
48	393.7 Tools, Shop & Garage Equipment	4,193		4,193		
49	394.7 Laboratory Equipment	1,021		1,021		
50	395.7 Power Operated Equipment	-		-		
51	396.7 Communication Equipment	-		-		
52	397.7 Miscellaneous Equipment	-		-		
53	398.7 Other Tangible Plant	352		352		
54	398.7 Other Plant Allocations			-		
55	TOTAL	291,142	15,061	306,203		N/A
56	LESS: AMORTIZATION OF CIAC	(124,436)		(124,436)		
57						
58	NET DEPRECIATION EXPENSE - SEWER	\$ 166,706	\$ 15,061	\$ 181,767		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15

Page 1 of 1

Preparer: Frank Seidman

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Schedule Year Ended: December 31, 2015

Historic Projected

Interim Final

Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	WATER					
2	Test Year					-
3	Adjust Current Year					-
4	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	Adjustments to Test Year (Explain):					
7	Allocate ad valorem tax based on Net Plant					-
8	Reclass Sales Tax Expense to O & M Expenses					-
9	Increase in ad valorem tax per B-3					-
10	Payroll Tax for allocations/annualization/increase					-
11	Increase in RAFs associated with annualized water revenues per B-3					-
12	Total Test Year Adjustments	-	-	-	-	-
13						
14	Adjusted Test Year					-
15	Increase in ad valorem tax per B-3					-
16	RAFs Assoc. with Revenue Increase					-
17	Total Adjustments for requested increases	\$ -	\$ -	\$ -	\$ -	\$ -
18						
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
20						
21	WASTEWATER					
22	Test Year	52,363	13,574	6,467	231	72,635
23	Adjust Current RAF			0		-
24	Test Year Per Books	\$ 52,363	\$ 13,574	\$ 6,467	\$ 231	\$ 72,635
25						
26	Adjustments to Test Year (Explain):					
27	Adjustment to RAF per B-3	(282)				(282)
28	Allocate ad valorem tax based on Net Plant					-
29						-
30	Payroll Tax for allocations/annualization/increase		541			541
31	Increase in RAFs associated with annualized sewer revenues	534				534
35	Increase Payroll Taxes for Proforma Salaries		507			507
36	Increase in ad valorem tax per B-3			7,025		7,025
32	Total Test Year Adjustments	252	1,048	7,025	-	8,325
33						
34	Adjusted Test Year	52,615	14,622	13,492	231	80,960
37	RAF's Assoc. with Revenue Increase	2,915	-	-	-	2,915
38	Total Adjustments for requested increases	2,915	-	-	-	2,915
39						
40	Total Balance	\$ 55,530	\$ 14,622	\$ 13,492	\$ 231	\$ 83,875

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: C-1

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

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	\$ 123,009	\$ (40,182)	\$ 82,827		\$ 82,828
2							
3	Deferred Income Tax Expense	C-5	38,750	(38,750)	-		-
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		\$ 161,759	\$ (78,932)	\$ 82,827	\$ -	\$ 82,828

Recap Schedules: B-1, B-2

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

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

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 289,355	\$ (45,112)	\$ 244,242	\$ (20,956)	\$ 223,287
2	4,805	(4,805)	-	82,828	82,828
3					
4	294,159	(49,917)	244,242	61,872	306,115
5	70,343	15,660	86,002		86,003
6					
7	223,816	(65,576)	158,239	61,872	220,111
8					
9	Schedule M Adjustments:				
10	100	(100)	-		-
11	102,975	(102,975)	-		-
12					
13					
14	103,075	(103,075)	-	-	-
15					
16	326,891	(168,652)	158,239	61,872	220,111
17					
18					
19	326,891	(168,652)	158,239	61,872	220,111
20	17,979	(9,276)	8,703	3,403	12,106
21					
22					
23					
24	17,979	(9,276)	8,703	3,403	12,106
25					
26	308,912	(159,376)	149,536	58,469	208,005
27	0.34	0.34	0.34	0.34	0.34
28	105,030	(54,188)	50,842	19,879	70,722
29					
30					
31					
32	105,030	(54,188)	50,842	19,879	70,722
33					
34	Summary:				
35	17,979	(9,276)	8,703	3,403	12,106
36	105,030	(54,188)	50,842	19,879	70,722
37					
38	\$ 123,009	\$ (63,464)	\$ 59,545	\$ 23,282	\$ 82,828
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 - Eagle Ridge

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 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	182	(113)	68		68
7						
8	Other Interest Expense - Intercompany	70,162	15,774	85,935		85,935
9						
10	AFUDC	(170)	170	-		-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 70,174	\$ 15,830	\$ 86,003	\$ -	\$ 86,003

16
17 Calculation of ITC Interest Synchronization Adjustment

18 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

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

Book/Tax Differences - Permanent

Florida Public Service Commissi

Schedule: C-4

Company: Utilities, Inc. of Florida - Eagle Ridge

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Schedule Year Ended: December 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	Utiliti Adjusted	Sewer
1	AFUDC	(170)		(170)	(170)
2	Meals & Entertainment (50%)	257	13	270	270
3		88	13	100	100

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: December 31, 2015

Preparer: Frank Seidman

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Wastewater
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 248,824	\$ -	\$ 248,824		\$ 248,824
3	Book Depreciation and Amortization	166,706	15,061	181,767		181,767
4						
5	Difference	82,118	(15,061)	67,057	-	67,057
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-		-		-
9	Deferred Maintenance - Amort	3,280		3,280		3,280
10	Deferred Rate Case Exp	11,043		11,043	(48,665)	(37,622)
11	Deferred Rate Case Additions	-		-	5,208	5,208
12	Organization Exp - Amort	437		437		437
13	Other - Bad Debt	(976)		(976)		(976)
14	Gain on sale / PAA amort, etc.	9,733		9,733		9,733
15	Other ¹	(2,660)		(2,660)		(2,660)
16						
17	Total Timing Differences (To C-2)	102,975	(15,061)	87,914	(43,457)	44,457
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 16x Line 18)	5,664	(828)	4,836	(2,390)	2,445
21	(Limited by NOL)					
22	Total State Tax Deferred	5,664	(828)	4,836	(2,390)	2,445
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	97,311	(14,233)	83,078	(41,067)	42,012
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	33,086	(4,839)	28,247	(13,963)	14,284
29	Add: State Deferred Taxes (Line 21)	5,664	(828)	4,836	(2,390)	2,445
30						
31	Total Deferred Tax Expense (To C-1)	\$ 38,750	\$ (5,667)	\$ 33,083	\$ (16,353)	\$ 16,729

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

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2007	-	-	-	-	-	-	-	-	-
2	2008	-	-	-	-	-	-	-	-	-
3	2009	-	-	-	-	-	-	-	-	-
4	2010	-	-	-	2,684	17,189	19,873	(55,748)	(190,982)	(246,730)
5	2011	-	-	-	2,684	17,189	19,873	(76,025)	(248,388)	(324,413)
6	2012	-	-	-	2,684	17,189	19,873	(88,342)	(135,908)	(224,250)
7	2013	-	-	-	2,684	17,189	19,873	(85,620)	(369,797)	(455,417)
8	2014	-	-	-	2,684	17,189	19,873	(85,620)	(423,576)	(509,196)
9	2015	-	-	-	2,684	17,189	19,873	(42,742)	(470,316)	(513,057)
10										
11										
Line No.	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021			Account No. 190.1024 / 2024		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
12										
13	2007	-	-	-	-	-	-	-	-	-
14	2008	-	-	-	-	-	-	-	-	-
15	2009	-	-	-	-	-	-	-	-	-
16	2010	(2,482)	(14,989)	(17,471)	9	(3)	6	(49,064)	(39,563)	(88,627)
17	2011	(8,396)	(49,537)	(57,933)	10	3	13	(62,781)	(41,916)	(104,697)
18	2012	(3,278)	(19,640)	(22,918)	(414)	(2,472)	(2,886)	(95,312)	(47,485)	(142,797)
19	2013	(1,695)	(10,392)	(12,087)	(469)	(2,790)	(3,259)	(85,735)	(43,684)	(129,419)
20	2014	(1,695)	(10,392)	(12,087)	(469)	(2,790)	(3,259)	(85,735)	(43,684)	(129,419)
21	2015	(1,038)	(6,757)	(7,795)	(274)	(1,710)	(1,984)	(85,591)	(43,658)	(129,249)
22										
23										
24										
Line No.	Year	Account No. 190.1026/2026			Account No. 190.1031 / 2031			Account No. 190		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
25										
26	2007	-	-	-	-	-	-	-	-	-
27	2008	-	-	-	-	-	-	-	-	-
28	2009	-	-	-	-	-	-	-	-	-
29	2010	167	974	1,141	(7,062)	(154,590)	(161,652)	-	-	-
30	2011	179	1,045	1,224	(7,721)	(175,172)	(182,893)	-	-	-
31	2012	38	222	260	7,940	(83,722)	(75,782)	-	-	-
32		20	119	139	6,054	(278,718)	(272,664)	(2,063)	-	(2,063)
33	2014	20	119	139	6,054	(332,497)	(326,443)	(2,063)	-	(2,063)
34	2015	(38)	(202)	(240)	1,725	(364,026)	(362,301)	(2,088)	(1,131)	(3,219)
35										
36										
37										
38										
Line No.	Year	Account No. 190								
		State	Federal	Total						
39										
40	2007	-	-	-						
41	2008	-	-	-						
42	2009	-	-	-						
43	2010	-	-	-						
44	2011	-	-	-						
45	2012	-	-	-						
46	2013	(4,416)	(51,521)	(55,937)						
47	2014	(4,416)	(51,521)	(55,937)						
48	2015	41,878	(70,021)	(28,143)						

Accumulated Deferred Income Taxes - State
 Company: Utilities, Inc. Of Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

Florida Public Service Commission

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

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

Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987							Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007										
2	2008										
3	2009										
4	2010										2,684
5	2011						2,684				2,684
6	2012						2,684				2,684
7	2013						2,684				2,684
8	2014						2,684				2,684
9	2015						2,684				2,684
10											
Account No. 190.2020 Deferred Tax Credits- Rate Case							Account No. 190.2021 Deferred Tax Credits- Maint Fee				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007										
16	2008										
17	2009										
18	2010					(2,482)					9
19	2011	(2,482)	(5,914)			(8,396)	9	1			10
20	2012	(8,396)	5,118			(3,278)	10	(424)			(414)
21	2013	(3,278)	1,583			(1,695)	(414)	(55)			(469)
22	2014	(1,695)				(1,695)	(469)				(469)
23	2015	(1,695)	657			(1,038)	(469)	195			(274)
24											
25											
Account No. 190.2024 Deferred St Tax - Org							Account No. 190.2026 Bad Debt Expense				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007										
30	2008										
31	2009										
32	2010					(39,563)					167
33	2011	(39,563)	(2,353)			(41,916)	167	12			179
34	2012	(41,916)	(5,569)			(47,485)	179	(141)			38
35	2013	(47,485)	3,801			(43,684)	38	(18)			20
36	2014	(43,684)				(43,684)	20				20
37	2015	(43,684)	26			(43,658)	20	(58)			(38)
38											
39											
Account No. 190.2031 Deferred Tax Credits- Depreciation							Account No. 190.2 Accum Def Income Tax - State NOL				
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007										
44	2008										
45	2009										
46	2010					(7,062)					
47	2011	(7,062)	(659)			(7,721)					
48	2012	(7,721)	15,661			7,940					
49	2013	7,940	(1,886)			6,054		(4,416)			(4,416)
50	2014	6,054				6,054	(4,416)				(4,416)
51	2015	6,054	(4,329)			1,725	(4,416)	46,294			41,878
52											
53											
Accumu Deferred Income Tax State											
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007										
58	2008										
59	2009										
60	2010										
61	2011										
62	2012										
63	2013		(2,063)			(2,063)					
64	2014	(2,063)				(2,063)					
65	2015	(2,063)	(25)			(2,088)					

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal
 Company: Utilities, Inc. Of Eagle Ridge
 Docket No.: 160101-WS
 Schedule Year Ended: December 31, 2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-6
 Page 3 of 3
 Preparer: Frank Seidman

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007										
2	2008	-									
3	2009	-									
4	2010	-									17,189
5	2011	-				17,189					17,189
6	2012	-				17,189					17,189
7	2013	-				17,189					17,189
8	2014	-				17,189					17,189
9	2015	-				17,189					17,189
10											
Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
15	2007										
16	2008	-									
17	2009	-									
18	2010	-				(14,989)					(3)
19	2011	(14,989)	(34,548)			(49,537)	(3)				3
20	2012	(49,537)	29,897			(19,640)	3	(2,475)			(2,472)
21	2013	(19,640)	9,248			(10,392)	(2,472)	(318)			(2,790)
22	2014	(10,392)	-			(10,392)	(2,790)	-			(2,790)
23	2015	(10,392)	3,635			(6,757)	(2,790)	1,080			(1,710)
24											
Line No.	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depreciation					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
29	2007										
30	2008	-									
31	2009	-									
32	2010	-				(49,064)					(154,590)
33	2011	(49,064)	(13,717)			(62,781)	(154,590)	(20,582)			(175,172)
34	2012	(62,781)	(32,531)			(95,312)	(175,172)	91,450			(83,722)
35	2013	(95,312)	9,577			(85,735)	(83,722)	(194,996)			(278,718)
36	2014	(85,735)	-			(85,735)	(278,718)	(53,779)			(332,497)
37	2015	(85,735)	144			(85,591)	(332,497)	(31,529)			(364,026)
38											
Line No.	Account No. 190.1026 Bad Debt Expense					Account No. 190.1 Deferred Fed Tax - NOL					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
43	2007										
44	2008	-									
45	2009	-									
46	2010	-				974					
47	2011	974	71			1,045					
48	2012	1,045	(823)			222					
49	2013	222	(103)			119		(51,521)			(51,521)
50	2014	119	-			119	(51,521)	-			(51,521)
51	2015	119	(321)			(202)	(51,521)	(18,500)			(70,021)
52											
Line No.	Accumu Deferred Income Tax Fed										
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
57	2007										
58	2008	-									
59	2009	-									
60	2010	-									
61	2011	-									
62	2012	-									
63	2013	-									
64	2014	-									
65	2015	-				(1,131)					

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

Not applicable. The Utility has no investment tax credits

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
Docket No.: 160101-WS
Schedule Year Ended: December 31, 2015

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

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

	(1)	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$1,242,475	39.56%	6.70%	2.65%
2	Short Term Debt	117,999	3.76%	2.32%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,321,320	42.07%	10.40%	4.37%
5	Customer Deposits	3,413	0.11%	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	455,255	14.50%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$3,140,461</u>	<u>100.00%</u>		<u>7.11%</u>
12					
13	Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-16-0254-PAA-WS				
14					
15	Note: Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.				

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

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Interim Final

Historical 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.	Class of Capital	(1)	(2)	(3)	(4)	(5)	(6)	(5)	(6)	(7)
		Balance 12/31/2014	Balance 12/31/2015	Thirteen Month Average	Proforma Adjustment	Adjusted 13 Month Average	Reconciliation Adjustments		Reconciled to Requested Rate Base AYE 12/31/15	
							Pro Rata	Pro Rata Percentage		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,757,525)	46.33%	1,242,475	
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,982,001)	4.40%	117,999	
3	Preferred Stock		-	-		-	-	0.00%	-	
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,111,680)	49.27%	1,321,320	
5	Customer Deposits	3,599	3,383	3,413		3,413	-	n/a	3,413	
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-	
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-	
8	Accumulated Deferred Income Taxes	453,258	484,914	455,636	(381)	455,255	-	n/a	455,255	
9	Other (Explain)			-				0.00%	-	
10										
11	Total	<u>370,200,857</u>	<u>399,423,297</u>	<u>388,992,049</u>	<u>(381)</u>	<u>388,991,668</u>	<u>(385,851,206)</u>	<u>100.00%</u>	<u>3,140,461</u>	

Notes:

15 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

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

Explanation: Provide data as specified on preferred stock on a 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) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)-(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3	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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical Projected

Schedule D-4
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the following information on a 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

13 Month Average Balance

Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-W5
 Test Year Ended: December 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 additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate ((12)/((4)-(6)-(7)))
1	6.58%, \$9,000,000 due in annual installments beginning in 2017 through 2035	06/01/2007-05/31/35	180,000,000	180,000,000	-	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
4	Total		180,000,000	180,000,000	-	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
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 - Eagle Ridge
Docket No.: 180101-WS
Test Year Ended: December 31, 2015
Interim Final
Historical 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	Unamortized Discount or Premium Associated with Col. (4)	Unamortized Issuing Expense Associated with Col. (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 company, Utilities, Inc.												

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14			\$	3,599
2	Jan 15	3,599		(225)	3,374
3	Feb 15	3,374	8		3,382
4	Mar 15	3,382		(131)	3,251
5	Apr 15	3,251		(55)	3,196
6	May 15	3,196	247		3,443
7	Jun 15	3,443	107		3,550
8	Jul 15	3,550	17		3,567
9	Aug 15	3,567	106		3,673
10	Sep 15	3,673		(260)	3,413
11	Oct 15	3,413		(45)	3,368
12	Nov 15	3,368		(191)	3,177
13	Dec 15	3,177	206		3,383
14					
15				Thirteen Month Average	\$ 3,413

Rate Schedules

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: E-1

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 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)	(3)	(4)
		Test Year Rates Effective 6.01.2013	Present Rates Effective 8.31.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential				
2	Flat Rate (monthly)	\$26.62	\$26.83	\$27.00	\$28.50
3					
4	All Meter Sizes	\$23.91	\$24.10	\$24.25	\$25.59
5					
6	Gallorage Charge per 1,000 gallons				
7	10,000 gallon Maximum	\$5.49	\$5.53	\$5.56	\$5.87
8					
9	General Service (monthly)				
10	5/8"	\$24.01	\$24.20	\$24.35	\$25.70
11	1"	\$60.01	\$60.48	\$60.86	\$64.23
12	1.5"	\$120.02	\$120.96	\$121.72	\$128.46
13	2"	\$192.03	\$193.53	\$194.74	\$205.53
14	3"	\$384.06	\$387.06	\$389.49	\$411.07
15	4"	\$600.09	\$604.77	\$608.57	\$642.28
16	6"	\$1,200.02	\$1,209.56	\$1,217.15	\$1,284.58
17					
18					
19	Gallorage Charge per 1,000 gallons	\$6.60	\$6.65	\$6.69	\$7.06

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-W5

Test Year Ended: 12/31/2015

Interim [] Final [x]

Water [] Sewer [x]

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge																
2	Flat Rate	7,240		\$26.62	\$192,729	3,620		\$26.83	\$97,125	10,860		\$289,853	\$27.00	\$293,220	\$28.50	\$309,464	
3																	
4	5/8" Residential	6,112		\$23.91	\$146,138	3,056		\$24.10	\$73,650	9,168		\$219,788	\$24.25	\$222,324	\$25.59	\$234,641	
5	1" Residential	8		\$23.91	\$191	4		\$24.10	\$96	12		\$288	\$24.25	\$291	\$25.59	\$307	
6	Total Residential Service Base Charge	6,120			\$146,329	3,060			\$73,746	9,180		\$220,075		\$222,615		\$234,948	
7	Consumption Charge (per 1,000 Gallons)																
8	Residential Service		28,716	\$5.49	\$157,651		14,358	\$5.53	\$79,400		43,074	\$237,051	\$5.56	\$239,491	\$5.87	\$252,759	
9	Total Residential Service Consumption		28,716		\$157,651		14,358		\$79,400		43,074	\$237,051		\$239,491		\$252,759	
10	Total Residential Service	6,120	28,716		\$496,709	3,060	14,358		\$250,270	9,180	43,074	\$746,979		\$755,326		\$797,172	
11	Average Residential Bill				\$81.16				\$81.79			\$81.37		\$82.28		\$86.84	
12																	
13	General Service - Base Charge																
14	5/8" General Service	76		\$24.01	\$1,825	38		\$24.20	\$920	114		\$2,744	\$24.35	\$2,776	\$25.70	\$2,930	
15	1" General Service	129		\$60.01	\$7,721	64		\$60.48	\$3,891	193		\$11,612	\$60.86	\$11,746	\$64.23	\$12,397	
16	1.5" General Service	280		\$120.02	\$33,606	140		\$120.96	\$16,934	420		\$50,540	\$121.72	\$51,122	\$128.46	\$53,955	
17	2" General Service	224		\$192.03	\$43,015	112		\$193.53	\$21,675	336		\$64,690	\$194.74	\$65,433	\$205.53	\$69,058	
18	3" General Service	11		\$384.06	\$4,353	6		\$387.06	\$2,193	17		\$6,546	\$389.49	\$6,621	\$411.07	\$6,988	
19	4" General Service			\$600.09	\$0			\$604.77	\$0	0		\$0	\$608.57	\$0	\$642.28	\$0	
20	6" General Service			\$1,200.02	\$0			\$1,209.56	\$0	0		\$0	\$1,217.15	\$0	\$1,284.58	\$0	
21	Total General Service Base Facility Charges	720			\$90,519	360			\$45,614	1,080		\$136,133		\$137,698		\$145,327	
22																	
23	Consumption Charge (per 1,000 Gallons)																
24	General Service		27,352	\$6.60	\$180,523		13,675	\$6.65	\$90,939		41,027	\$271,462	\$6.69	\$274,471	\$7.06	\$289,676	
25	Total General Service Consumption		27,352		\$180,523		13,675		\$90,939		41,027	\$271,462		\$274,471		\$289,676	
26	Total General Service	720	27,352		\$271,042	360	13,675		\$136,552	1,080	41,027	\$407,595		\$412,169		\$435,003	
27	Average General Service Bill				\$376.45				\$379.31			\$377.40		\$381.64		\$402.78	
28																	
29	Other Miscellaneous Revenues				\$1,158				\$579			\$1,737		\$1,737		\$1,737	
30	Miscellaneous Revenues Adjustments per B-3											(2)		(2)		(2)	
31	Adjusted Test Year/ Annualized / Proposed Revenues				\$768,909				\$387,402			\$1,156,309		\$1,169,230		\$1,233,910	
32																	
33	Total Per Books / (* Required Revenues)				\$775,446				\$387,723			\$1,163,170				Required Revenues \$ 1,234,018	
34	Adjustment to allocated miscellaneous revenues per B-3											(2)		(2)			
35	Adjustment to remove accrued revenues per B-3, B-4				6,434				(12,245)			(5,811)		(5,811)			
36	Total Adjusted Books				\$781,880				\$375,478			\$1,157,357					
37	Difference				\$12,971				(\$11,923)			\$1,048			Difference	\$108	
38	Percentage				1.67%				-3.08%			0.09%				0.01%	

Customer Monthly Billing Schedule
 Company: Utilities, Inc. of Florida - Eagle Ridge
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015
 Water [x] or Sewer [x]
 Explanation: Provide a schedule of monthly customers billed or served by class.

Florida Public Service Commission
 Schedule E-3
 Page 1 of 1
 Preparer: Jared Deason

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January						-
2	February						-
3	March						-
4	April						-
5	May						-
6	June						-
7	July						-
8	August						-
9	September						-
10	October						-
11	November						-
12	December						-
13							-
14	Total	-	-	-	-	-	-

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Flat Rate	General Service	Private Fire Protection	Other	Total
1	January	774	905	89		-	1,768
2	February	762	905	89		-	1,756
3	March	767	905	89		-	1,761
4	April	762	905	92		-	1,759
5	May	760	905	88		-	1,753
6	June	766	905	88		-	1,759
7	July	767	905	88		-	1,760
8	August	767	905	88		-	1,760
9	September	765	905	102		-	1,772
10	October	763	905	89		-	1,757
11	November	765	905	89		-	1,759
12	December	762	905	89		-	1,756
13							
14	Total	9,180	10,860	1,080	-	-	21,120

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule E-4

Docket No.: 160101-WS

Page 2 of 2

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Interim Final

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	\$ 1,575.00	\$ -	\$ -		\$ 162	\$ 1,737.00
2						
3	Other Charges as follows:					
4	Connection Meter Fee					
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Non Utility income to be reclassified					
9	Total Other Charges					
10					\$ 2	
11	(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 - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 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.

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity
1		not applicable		

Private Fire Protection Service

Florida Public Service Commission

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

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

Explanation: Provide a schedule of private fire 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		not applicable	

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-8
Page 1 of 1
Preparer: Jared Deason

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

Line No.	(1) Type	(2) Description
1		UIF - Eagle Ridge does not have any outstanding contracts or agreements having rates or conditions different from those on
2		the approved tariffs; therefore this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 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	UIF - Eagle Ridge does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Service Availability Charges Schedule
Company: Utilities, Inc. of Florida - Eagle Ridge
Docket No.: 160101-WS
Test Year Ended: December 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.	(1) Type Charge	(2) Water		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1					
2	UIF - Eagle Ridge, is not proposing a change to its present service availability charges; therefore this schedule is not applicable.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: E-11

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water or Sewer

Historic or Projected

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 UIF - Eagle Ridge does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge

Schedule: E-12

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Jared Deason

Water [X] or Sewer [X]

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

Line No

- 1 UIF - Eagle Ridge does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this
- 2 schedule is not applicable

Projected Test Year Revenue Calculation

Company: Utilities, Inc. of Florida - Eagle Ridge

Docket No.: 160101-WS

Test Year Ended: December 31, 2015

Water [X] or Sewer [X]

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 UIF - Eagle Ridge is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class:

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 Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	Eagle Ridge Plant	Cross Creek Plant	(Name)	(Name)		
Jan-15	6.976	2.677			9.653	0.000
Feb-15	6.604	2.929			9.533	0.000
Mar-15	7.454	3.096			10.550	0.000
Apr-15	6.549	2.043			8.592	0.000
May-15	6.164	1.157			7.321	0.000
Jun-15	5.855	1.058			6.913	0.000
Jul-15	6.211	1.111			7.322	0.000
Aug-15	6.330	1.092			7.422	0.000
Sep-15	6.124	1.219			7.343	0.000
Oct-15	6.336	1.406			7.742	0.000
Nov-15	6.549	1.729			8.278	0.000
Dec-15	6.658	1.744			8.402	0.000
Total	77.810	21.261			99.071	0.000

Note: These plants are not interconnected.

Wastewater Treatment Plant Data

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
 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.

	<u>MONTH</u>	<u>GPD</u>
EAGLE RIDGE PLANT		
1 Plant Capacity (TMADF) Extended aeration		<u>318,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2 Average Daily Flow Max Month	<u>2/2015</u>	<u>240,452</u>
3 Average Annual Daily Flow		<u>213,178</u>
4 Maximum Three Month Average Daily Flow	<u>3/2015</u>	<u>233,780</u>

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

(There is no record that this peak month was influenced by any abnormal infiltration)

	<u>MONTH</u>	<u>GPD</u>
CROSS CREEK PLANT		
1. Plant Capacity (MMADF)		<u>249,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>3/2015</u>	<u>99,871</u>
3 Average Annual Daily Flow		<u>58,249</u>

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line
No.

There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately.

EAGLE RIDGE

1 (A) Used and useful flow, GPD (TMADF) (See F-4)	<u>233,780</u>
2 (B) Less: Excess I&I (No indication of excess I/I - see note))	-
3 (C) Plus: Property needed for post test year period (See F-8)	-
4 (E) Permitted capacity	<u>318,000</u>
5 (F) Used and useful percentage	<u>73.52%</u>
	Use 100% U&U, See note
	<u>100.00%</u>
6 (G) Non-used and useful percentage	<u>26.48%</u>

NOTE:

In the previous case, Docket No. 080247-SU, it was noted that the service area is virtually built out and the Utility did not request a growth allowance. Nothing has changed in that regard. The system is built out. However, the water use per wastewater SFR continues to decrease, perhaps reflecting customer conservation. It has decreased from 266 gpd/SFR in the 2007 TY to only 206 gpd/SFR in the 2015 TY. The Utility is requesting that the Commission treat the Eagle Ridge system the same as it did the Cross Creek system in the last case. In that case, the Commission found Cross Creek to be 100% Used and Useful because it was completely built out.

CROSS CREEK

1 (A) Used and useful flow, GPD (MMADF) (See F-4)	<u>99,871</u>
2 (B) Less: Excess I&I (No indication of excess I/I - see note))	-
3 Plus: Property needed for post test year period (See F-8)	-
4 (E) Permitted capacity	<u>249,000</u>
5 (F) Used and useful percentage	<u>40.11%</u>
	Use 100% U&U, See note
	<u>100.00%</u>
6 (G) Non-used and useful percentage	<u>59.89%</u>

NOTE:

In the previous case, Docket No. 080247-SU, the Commission found Cross Creek to be 100% Used and Useful because it was completely built out. As with the Eagle Creek system, it should be noted that treated flows have decreased from 82 gpd/Condo unit in the 2007 TY to only 64 gpd/Condo unit in the 2015 TY. This should have no effect on affect on the Commission's decision to continue to find the system 100% Used and Useful. At this low rate of flow per unit there is no indication of excessive I&I.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

EAGLE RIDGE

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		56,845	10.766	43,064	
3	10		0	0.000	0	
4	Total		56,845	10.766	43,064	15,718,504
5	Estimated Inflow @ 10% of gallons sold (L.10)					9,862,700
6	Allowable I&I					25,581,204

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated	77,810,000
---	--------------------	------------

		Estimated returned *	
8	Gallons Billed (not capped) to:		
	SFR Residential WW cust.	57,599,000	60%
9	All Other	41,028,000	90%
10	Estimated flows returned	98,627,000	71,484,600

11 * The Eagle Ridge community is heavily landscaped both on lots and common areas.
12 Management estimates that a smaller percentage than average of water consumed is
13 is returned for wastewater treatment.

14	Estimated I&I (treated less returned) [L.7-L.10]	6,325,400
15	Actual I&I less allowable [L.11-L.6]	-19,255,804
16	Excess, if any [L.11-L.6, if positive]	0
17	Excess as percent of wastewater treated	0.00%

CROSS CREEK PLANT

18 Cross Creek was originally developed and operated as a not-for-profit association. Wastewater
19 rates were set up on a flat rate basis, based on the total number of buildout units. The area is built out.
20 The current owner continues to bill on a flat rate basis. As such, it has no need for, and no record of, the amount
21 of water purchased by residents. However, for purposes of this filing the Utility inquired of Lee County, the amount of
22 water sold to Cross Creek customers. That amount is 66,136,000 gallons for the TY or 200 gpd per unit (905 units).
23 The treated flows for Cross Creek for the TY were 27,030,500 gallons or only 81 gpd per unit, down from 85 gpd per
24 unit in the last case (TY 2002). I&I does not appear to be a problem.

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

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
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

Wastewater Collection System

In Docket No. 080247-SU, the Commission found that the collection systems for both Eagle Ridge and Cross Creek were 100% Used and Useful. Nothing has changed. The systems should remain 100% Used and Useful.

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Wastewater Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	33 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	178 gpd/ERC	**
PN =	Property needed expressed in U units	29,327 gpd	

** Based on 2015 3MADF divided by ERCs from Schedule F-10.

NOTE: Even though F-10 shows a positive trend in growth in ERCs, the system is completely built out.No allowance for growth is requested.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Eagle Ridge (249-449)
 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	730	749	740	60,940,000	82,407	98,616,000	1,197		
2	2012	749	744	747	58,607,310	78,509	96,663,310	1,231	2.89%	
3	2013	744	767	756	67,043,730	88,741	101,441,730	1,143	-7.16%	
4	2014	767	771	769	58,239,900	75,733	92,383,000	1,220	6.71%	
5	2015	771	762	767	57,599,000	75,145	98,627,000	1,312	7.59%	
								Average Growth Through 5-Year Period (Col. 8)		<u>2.51%</u>

NOTE: The above data is for the Eagle Ridge system only. There is no gallonage data for Cross Creek. Cross Creek is a flat rate wastewater system; water is sold to and billed to individual customers directly by Lee County. This utility has no gallonage data and the number of units is fixed at 905.

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

	\bar{X}	\bar{Y}
Constant:	1154.61862	1 1,197
X Coefficient:	22.0187239	2 1,231
R ² :	0.320441446	3 1,143
		4 1,220
		5 1,312
		10 1375
Five year growth		62 Ercs
Annual average growth		12.46 Ercs

The Coefficient of determination - R² is very weak. Use simple average growth rate:

Five year growth	165 Ercs
Annual average growth @ 2.51%	32.93 Ercs

Eagle Ridge and Cross Creek are separately served golf and tennis club communities. The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condo units, 204 town house units and a few commercial customers. In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore, a customer count and a unit count will not be the same. The number of SFRs shown for the test year are individually metered SFRs. All others are captured under GS accounts.

There is no growth in units but there is fluctuation in SFRs being billed. There is also fluctuation in GS use associated with master metered units. The small rate of growth allows for fluctuating service requirements to be recognized.

The Cross Creek service area consists of 905 condominium units, some of which are single family and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units.

Interim Rate
Schedules