

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

VOLUME I



FOR THE

Test Year Ended: 12/31/2015

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

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

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Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,250,651	\$ (229,346) (A)	\$ 2,021,305	A-3, A-5
2					
3	Utility Land & Land Rights	1,356	- (A)	1,356	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	(7,911)	7,911 (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,218,575)	(149,521) (D)	(1,368,096)	A-3, A-9
10					
11	Less: CIAC	(578,164)	(1,351) (E)	(579,515)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	217,870	(E)	217,870	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		(17,938) (G)	(17,938)	A-3, A-17
20					
21	Total Rate Base	\$ 665,227	\$ (390,246)	\$ 274,982	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,211,790	\$ 266,003 (A)	\$ 4,477,793	A-3, A-6
2					
3	Utility Land & Land Rights	2,610	- (A)	2,610	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
6					
7	Construction Work in Progress	(12,692)	12,692 (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,665,652)	206,826 (D)	(1,458,826)	A-3, A-10
10					
11	Less: CIAC	(1,319,465)	(1,674) (E)	(1,321,139)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	480,175	(E)	480,175	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Working Capital Allowance		62,870 (G)	62,870	A-3, A-16
20					
21	Total Rate Base	\$ 1,696,766	\$ 546,718	\$ 2,243,483	A-3, A-17

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

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

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Allocations of Common Plant between Systems		
3	304.5 / 354.7 Office Struct & Imprv	(28,587)	28,587
4	340.5 / 390.7 Office Furn & Eqpt	(149,480)	149,480
5	341.5 / 391.7 Transportation Eqpt Wtr	(55,433)	55,433
6	343.5 / 393.7 Tool Shop & Misc Eqpt	(17,356)	17,356
7	344.5/394.7 Laboratory Equipment	357	(357)
8	345.5/395.7 Power Operated Equipment	(10)	10
9	346.5/396.7 Communication Equipment	(61)	61
10	Total Adjustment to Rate Base allocations between systems	<u>(250,570)</u>	<u>250,570</u>
11			
12	(2) Pro Forma Plant Additions		
13	330.4 Replace 10,000 gal. Hydro Tank	20,000	
14	341.5/391.7 Major Truck Upgrade - allocated portion	793	755
15	341.5/391.7 Vehicle Replacement Program - allocated portion	12,048	11,460
16	340.5/390.7 GIS Mapping Service - allocated portion	12,419	11,813
17	Total Pro Forma Plant Additions	<u>\$ 45,260</u>	<u>\$ 24,028</u>
18	(3) Plant retired related to Pro Forma		
19	330.4 Replace 10,000 gal. Hydro Tank	(15,000)	
20	341.5/391.7 Vehicle Replacement Program - allocated portion	(9,036)	(8,595)
21			
22	Total Adjustments to Utility Plant in Service	<u>\$ (229,346)</u>	<u>\$ 266,003</u>
23			
24	(B) Adjustments for Used and Useful	\$ -	\$ -
25			
26	(C) Construction Work in Progress		
27	To remove from rate base average construction work in progress	<u>\$ (7,911)</u>	<u>\$ (12,692)</u>
28	Total Construction Work in Progress	<u>\$ (7,911)</u>	<u>\$ (12,692)</u>
29			
30	(D) Accumulated Depreciation		
31	(1) Adjustment to Allocate Common Plant between Systems.		
32	304.5 / 354.7 Office Struct & Imprv	(369,489)	369,489
33	340.5 / 390.7 Office Furn & Eqpt	127,093	(127,093)
34	341.5 / 391.7 Transportation Eqpt Wtr	43,982	(43,982)
35	343.5 / 393.7 Tool Shop & Misc Eqpt	13,383	(13,383)
36	344.5/394.7 Laboratory Equipment	(533)	533
37	345.5/395.7 Power Operated Equipment	88	(88)
38	346.5/396.7 Communication Equipment	(595)	595
39	Total Adjustment to Rate Base allocations between systems	<u>(186,071)</u>	<u>186,071</u>
40			
41	(2) Correct depreciation of Project Phoenix (10 yr)	15,103	14,366
42			
43	Adjustments to Test Year Accumulated Depreciation		
44			
45	(3) Additions related to Pro Forma		
46	330.4 Replace 10,000 gal. Hydro Tank	(270)	
47	341.5/391.7 Major Truck Upgrade - allocated portion	(79)	(76)
48	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,205)	(1,146)
49	340.5/390.7 GIS Mapping Service - allocated portion	(1,035)	(984)
50	Total Adjustments Accumulated Depreciation- Pro Forma Additions	<u>\$ (2,589)</u>	<u>\$ (2,206)</u>
51			
52	(4) Plant retired related to Pro Forma		
53	330.4 Replace 10,000 gal. Hydro Tank	15,000	
54	341.5/391.7 Vehicle Replacement Program - allocated portion	9,036	8,595
55	Adjustments to Accumulated Depreciation - Proforma	<u>\$ (149,521)</u>	<u>\$ 206,826</u>

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

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 2
 Preparer: Frank Seidman

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

Line No.	Description	Water	Wastewater
1			
2	(E) Contribution in Aid of Construction		
3	(1) Reclass CIAC from Miscellaneous Revenues		
4	Connection Meter Fee	\$ (1,351)	\$ (1,674)
5			
6	(F) Adjustment for Acquisition Adj. Amortization	\$ -	\$ -
7			
8	(G) Working Capital per Schedule A-17, Book - Interim		
9	Balance sheet Method (limited to zero), Schedule A-17, book	\$ (17,938)	\$ 16,970
10	Per 1/8th method, Interim if	\$ 27,509	\$ 37,259
11			
12	(G) Working Capital per Schedule A-17, Final		
13	Balance sheet Method (limited to zero), Schedule A-17	(17,938)	16,970
14	Proforma WWTP Sediment Removal Project (\$51,000 - 1 yr amortization)		45,900
15		\$ (17,938)	\$ 62,870

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	1,768,668	3,771,651
2	Additions	104,671	25,936
3	Retirements	(46,049)	(10,017)
4	Adjustments (rounding)	(1)	
5	Balance 12/31/13	1,827,289	3,787,570
6	Additions	21,308	149,952
7	Retirements	(2,636)	(8,034)
8	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	190,757	426,216
9	Balance 12/31/14	2,036,718	4,355,704
10	Additions	32,689	130,855
11	Retirements	1,275	(16,731)
12	Adjustments		
13	Balance 12/31/15	2,070,682	4,469,828

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ (34,044)	\$ (34,044)	\$ (34,044)		\$ (34,044)		
3	302.1 Franchises	37,814	37,814	37,814		37,814		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	66,360	66,360	66,360		66,360		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	60,587	60,807	60,791		60,791		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	36,929	36,929	36,929		36,929		
13	310.2 Power Generation Equipment	644	644	644		644		
14	311.2 Pumping Equipment	-	-	-		-		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	33,304	33,382	33,370		33,370		
19	311.3 Pumping Equipment	169,174	169,174	169,174		169,174		
20	320.3 Water Treatment Equipment	33,080	33,373	33,328		33,328		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	4,500	4,500	4,500		4,500		
25	311.4 Pumping Equipment	236	236	236		236		
26	330.4 Distr. Reservoirs & Standpipes	73,151	78,581	76,890	5,000	81,890		
27	331.4 Transm. & Distribution Mains	626,628	626,628	626,628		626,628		
28	333.4 Services	295,717	300,085	298,630		298,630		
29	334.4 Meters & Meter Installations	174,672	187,760	182,569		182,569		
30	335.4 Hydrants	98,103	98,103	98,103		98,103		
31	336.4 Backflow Prevention Devices	621	3,303	1,240		1,240		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	1,360	1,356	1,356		1,356		
35	304.5 Structures & Improvements	79,057	80,097	79,273	(28,587)	50,686		
36	340.5 Office Furniture & Equipment	308,177	312,568	309,390	(137,061)	172,329		
37	341.5 Transportation Equipment	109,728	115,182	113,825	(51,628)	62,197		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	44,123	45,679	45,151	(17,356)	27,795		
40	344.5 Laboratory Equipment	6,519	6,519	6,519	357	6,876		
41	345.5 Power Operated Equipment	166	166	166	(10)	156		
42	346.5 Communication Equipment	3,180	3,164	3,165	(61)	3,104		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	-	-	-		-		
45	Total	\$ 2,229,784	\$ 2,268,366	\$ 2,252,007	\$ (229,346)	\$ 2,022,661		
46	Reconciliation to Annual Report							
47	Accounts Balances Prior to Allocations in AR between W&WW Systems based on ERCs							
48	304.5 Structures & Improvements		(31,361)	(28,587)				
49	340.5 Office Furniture & Equipment	(139,628)	(151,800)	(149,480)				
50	341.5 Transportation Equipment	(53,437)	(56,094)	(55,433)				
51	343.5 Tools, Shop & Garage Equipment		(18,875)	(17,356)				
52	344.5 Laboratory Equipment		386	357				
53	345.5 Power Operated Equipment		336	(10)				
54	346.5 Communication Equipment		(66)	(61)				
55	347.5 Miscellaneous Equipment							
56	348.5 Other Plant - Allocations							
	Rounding							
	Total per Annual Report	\$ 2,036,719	\$ 2,010,892	\$ 2,001,437				

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance
 Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-5
 Page 2 of 2
 Preparer: Frank Seidman

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	INTANGIBLE PLANT															
2	301.1 Organization	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)	\$ (34,044)
3	302.1 Franchises	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814	37,814
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT															
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360	66,360
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	60,587	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,807	60,791
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929	36,929
13	310.2 Power Generation Equipment	644	644	644	644	644	644	644	644	644	644	644	644	644	644	644
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	33,304	33,304	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,382	33,370
19	311.3 Pumping Equipment	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174	169,174
20	320.3 Water Treatment Equipment	33,080	33,080	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,373	33,328
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT															
23	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
25	311.4 Pumping Equipment	236	236	236	236	236	236	236	236	236	236	236	236	236	236	236
26	330.4 Distr. Reservoirs & Standpipes	73,151	73,151	73,151	73,151	78,493	78,493	78,493	78,581	78,581	78,581	78,581	78,581	78,581	78,581	76,890
27	331.4 Transm. & Distribution Mains	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628	626,628
28	333.4 Services	295,717	295,966	298,183	298,244	298,244	298,244	298,244	298,929	300,085	300,085	300,085	300,085	300,085	300,085	298,630
29	334.4 Meters & Meter Installations	174,672	176,495	177,263	179,582	180,248	183,353	184,889	185,231	185,453	185,453	186,359	186,641	187,760	187,760	182,569
30	335.4 Hydrants	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103	98,103
31	336.4 Backflow Prevention Devices	621	621	621	621	621	621	621	621	621	621	621	3,303	3,303	3,303	1,240
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	GENERAL PLANT															
34	303.5 Land & Land Rights	1,360	1,360	1,352	1,353	1,355	1,358	1,359	1,357	1,358	1,351	1,355	1,357	1,356	1,356	1,356
35	304.5 Structures & Improvements	79,057	79,035	78,753	78,860	78,824	79,036	79,220	79,362	79,456	79,286	79,571	79,990	80,097	80,097	79,273
36	340.5 Office Furniture & Equipment	308,177	307,964	305,625	306,426	307,010	308,349	310,159	310,328	311,841	309,945	311,419	312,262	312,568	312,568	309,390
37	341.5 Transportation Equipment	109,728	109,679	109,582	116,900	115,599	115,972	116,359	113,064	112,977	114,459	114,966	115,261	115,182	115,182	113,825
38	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	44,123	44,119	44,110	45,173	45,160	45,187	45,193	45,619	45,628	45,627	45,664	45,685	45,679	45,679	45,151
40	344.5 Laboratory Equipment	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519	6,519
41	345.5 Power Operated Equipment	166	166	166	166	166	166	166	166	166	166	166	166	166	166	166
42	346.5 Communication Equipment	3,180	3,179	3,149	3,154	3,158	3,169	3,175	3,168	3,172	3,145	3,160	3,168	3,164	3,164	3,165
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total	\$ 2,229,784	\$ 2,231,787	\$ 2,232,379	\$ 2,244,054	\$ 2,249,302	\$ 2,254,372	\$ 2,258,302	\$ 2,256,851	\$ 2,259,762	\$ 2,259,143	\$ 2,265,053	\$ 2,266,924	\$ 2,268,366	\$ 2,252,007	

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

Florida Public Service Commission

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

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 0	\$ -	\$ -		\$ -		
3	352.1 Franchises	(1)	-	-		-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	269	269	269		269		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	418,833	419,323	419,153		419,153		
10	361.2 Collection Sewers - Gravity	1,173,215	1,174,047	1,173,846		1,173,846		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	1,335	924		924		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	101,731	102,042	101,858		101,858		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	180,891	213,437	201,211		201,211		
21	389.3 Other Plant & Misc. Equipment	1,368	1,368	1,368		1,368		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	137,630	138,121	138,071		138,071		
25	355.4 Power Gen Equip	81,515	81,515	81,515		81,515		
26	380.4 Treatment & Disposal Equipment	323,062	386,697	343,303		343,303		
27	381.4 Plant Sewers	20,434	25,553	25,683		25,683		
28	382.4 Outfall Sewer Lines	-	-	-		-		
29	389.4 Other Plant & Misc. Equipment	1,813	1,813	1,813		1,813		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	-	-	-		-		
32	354.3 Structure & Improvements	1,391	1,391	1,391		1,391		
33	371.5 Pumping Equipment WTP	-	-	-		-		
34	371.6 Pumping Equipment Dist	-	-	-		-		
35	374.5 Reuse Distribution Reservoirs	449	449	449		449		
36	375.6 Reuse Transmission & Distribution	3,722	3,722	3,722		3,722		
37	389.5 Other Plant & Misc Equipment	-	-	-		-		
38	366.6 Reuse Services	-	-	-		-		
39	367.6 Reuse Mtr Installations	-	-	-		-		
40	GENERAL PLANT							
41	353.7 Land & Land Rights	2,610	2,610	2,610		2,610		
42	354.7 Structures & Improvements	1,698,470	1,700,434	1,700,290	28,587	1,728,877		
43	390.7 Office Furniture & Equipment	820	820	820	161,293	162,113		
44	391.7 Transportation Equipment	-	-	-	59,053	59,053		
45	392.7 Stores Equipment	-	-	-	-	-		
46	393.7 Tools, Shop & Garage Equipment	4,600	6,570	6,162	17,356	23,518		
47	394.7 Laboratory Equipment	6,942	6,942	6,942	(357)	6,585		
48	395.7 Power Operated Equipment	-	812	125	10	135		
49	396.7 Communication Equipment	2,875	2,875	2,875	61	2,936		
50	397.7 Miscellaneous Equipment	-	-	-		-		
51	398.7 Other Plant - Allocations	-	-	-		-		
52	Total Per Annual Report	\$ 4,162,638	\$ 4,272,145	\$ 4,214,400	\$ 266,003	\$ 4,480,403		
53	(1) Reconciliation to General Ledger							
54	Accounts Balances Prior to Allocations in AR between W&WW Systems based on ERCs							
55	304.5 Structures & Improvements	-	31,361	28,587				
56	340.5 Office Furniture & Equipment	139,628	151,800	149,480				
57	341.5 Transportation Equipment	53,437	56,094	55,433				
58	343.5 Tools, Shop & Garage Equipment	-	18,875	17,356				
59	344.5 Laboratory Equipment	-	(386)	(357)				
60	345.5 Power Operated Equipment	-	(336)	10				
61	346.5 Communication Equipment	-	66	61				
62	347.5 Miscellaneous Equipment	-	-	-				
63	348.5 Other Plant - Allocations	-	-	-				
64	Total per Annual Report	4,355,703	4,529,619	4,464,970				

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

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

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1) 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	352.1 Franchises	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	269	269	269	269	269	269	269	269	269	269	269	269	269	269
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	418,833	418,833	418,833	418,833	419,071	419,323	419,323	419,323	419,323	419,323	419,323	419,323	419,323	419,153
10	361.2 Collection Sewers - Gravity	1,173,215	1,173,215	1,173,215	1,173,932	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,174,047	1,173,846
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	924
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	101,731	101,401	101,401	101,644	101,644	102,042	102,042	102,042	102,042	102,042	102,042	102,042	102,042	101,858
19	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	371.3 Pumping Equipment	180,891	180,891	180,891	180,891	208,451	207,679	209,209	210,207	210,328	211,043	210,690	211,140	213,437	201,211
21	389.3 Other Plant & Misc. Equipment	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	137,630	137,960	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,121	138,071
25	355.4 Power Gen Equip	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515	81,515
26	380.4 Treatment & Disposal Equipment	323,062	323,102	326,079	326,483	327,372	327,411	346,542	346,784	347,358	347,600	347,752	386,697	386,697	343,303
27	381.4 Plant Sewers	20,434	20,434	24,275	24,275	28,515	28,850	28,850	30,992	25,381	25,381	25,381	25,553	25,553	25,683
28	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	389.4 Other Plant & Misc. Equipment	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	354.3 Structure & Improvements	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	449	449	449	449	449	449	449	449	449	449	449	449	449	449
36	375.6 Reuse Transmission & Distribution	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722	3,722
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	367.6 Reuse Mtr Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	GENERAL PLANT														
41	353.7 Land & Land Rights	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610
42	354.7 Structures & Improvements	1,698,470	1,698,470	1,698,470	1,698,470	1,698,631	1,698,631	1,698,631	1,698,631	1,698,631	1,705,434	1,705,434	1,705,434	1,700,434	1,700,290
43	390.7 Office Furniture & Equipment	820	820	820	820	820	820	820	820	820	820	820	820	820	820
44	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	393.7 Tools, Shop & Garage Equipment	4,600	4,600	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,570	6,570	6,162
47	394.7 Laboratory Equipment	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942	6,942
48	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	812	812	125
49	396.7 Communication Equipment	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
50	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	398.7 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Total	\$ 4,162,638	\$ 4,162,678	\$ 4,171,475	\$ 4,172,839	\$ 4,207,377	\$ 4,207,630	\$ 4,228,291	\$ 4,231,673	\$ 4,226,757	\$ 4,234,517	\$ 4,234,317	\$ 4,274,848	\$ 4,272,145	\$ 4,214,400

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	839,010	1,588,550
2	Additions	71,020	128,252
3	Retirements	(46,049)	(10,017)
4	Adjustments	74,723	(141,457)
5	Balance 12/31/13	938,704	1,565,328
6	Additions	61,055	126,996
7	Retirements	(2,636)	(8,034)
8	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	17,643	76,055
9	Adjustments (rounding)	(1)	1
10	Balance 12/31/14	1,014,765	1,760,346
11	Additions	76,497	166,756
12	Retirements	1,275	(15,942)
13	Adjustments	(137)	(11,580)
14	Balance 12/31/15	1,092,400	1,899,580

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Frank Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ (11,159)	\$ (12,010)	\$ (11,585)		\$ (11,585)		
3	302.1 Franchises	5,453	6,399	5,926		5,926		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	49,111	51,191	50,151		50,151		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	43,929	45,955	44,942		44,942		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	6,547	7,602	7,074		7,074		
13	310.2 Power Generation Equipment	181	213	197		197		
14	311.2 Pumping Equipment	4,297	4,297	4,297		4,297		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	(17,373)	(16,885)	(17,322)		(17,322)		
19	311.3 Pumping Equipment	143,760	152,218	147,989		147,989		
20	320.3 Water Treatment Equipment	12,334	13,849	13,091		13,091		
21	339.3 Other Plant & Misc. Equipment	-	-	-		-		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	567	708	637		637		
25	311.4 Pumping Equipment	54	66	60		60		
26	330.4 Distr. Reservoirs & Standpipes	28,018	35,435	32,739	(14,730)	18,009		
27	331.4 Transm. & Distribution Mains	238,905	253,506	246,205		246,205		
28	333.4 Services	113,748	117,719	115,187		115,187		
29	334.4 Meters & Meter Installations	105,955	115,116	110,489		110,489		
30	335.4 Hydrants	39,345	41,522	40,433		40,433		
31	336.4 Backflow Prevention Devices	(480)	(394)	(452)		(452)		
32	339.4 Other Plant & Misc. Equipment	-	-	-		-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	-	-	-		-		
35	304.5 Structures & Improvements	30,091	31,908	30,932	369,489	400,421		
36	340.5 Office Furniture & Equipment	250,829	284,453	266,927	(148,992)	117,935		
37	341.5 Transportation Equipment	88,238	90,637	90,312	(43,903)	46,409		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	32,296	35,166	33,699	(13,383)	20,316		
40	344.5 Laboratory Equipment	4,542	4,976	4,759	533	5,292		
41	345.5 Power Operated Equipment	189	203	196	(88)	108		
42	346.5 Communication Equipment	1,541	1,850	1,692	595	2,287		
43	347.5 Miscellaneous Equipment	-	-	-		-		
44	348.5 Other Plant - Allocations	-	-	-		-		
45	Total	\$ 1,170,917	\$ 1,265,699	\$ 1,218,575	\$ 149,521	\$ 1,368,096		
46	Reconciliation to Annual Report							
47	Annual Allocation between Systems	-	-	-		-		
48	304.5 Structures & Improvements	(26,729)	412,641	369,489				
49	340.5 Office Furniture & Equipment	(86,452)	(138,349)	(127,093)				
50	341.5 Transportation Equipment	(42,972)	(44,140)	(43,982)				
51	343.5 Tools, Shop & Garage Equipment	-	(15,116)	(13,383)				
52	344.5 Laboratory Equipment	-	589	533				
53	345.5 Power Operated Equipment	-	(93)	(88)				
54	346.5 Communication Equipment	-	574	595				
55	347.5 Miscellaneous Equipment	-	-	-				
56	348.5 Other Plant - Allocations	-	-	-				
57	Rounding							
	Total per Annual Report	1,014,764	1,481,805	1,404,646				

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

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

		Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.													Recap Schedules: A-1, A-8	
Line No.	Account No. and Name	(1) Dec-14	(2) Jan-15	(3) Feb-15	(4) Mar-15	(5) Apr-15	(6) May-15	(7) Jun-15	(8) Jul-15	(9) Aug-15	(10) Sep-15	(11) Oct-15	(12) Nov-15	(13) Dec-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT															
2	301.1 Organization	(11,159)	(11,230)	(11,301)	(11,372)	(11,443)	(11,514)	(11,585)	(11,655)	(11,726)	(11,797)	(11,868)	(11,939)	(12,010)	(11,585)	
3	302.1 Franchises	5,453	5,532	5,611	5,690	5,768	5,847	5,926	6,005	6,084	6,162	6,241	6,320	6,399	5,926	
4	339.1 Other Plant & Misc. Equipment															
5	SOURCE OF SUPPLY AND PUMPING PLANT															
6	303.2 Land & Land Rights															
7	304.2 Structures & Improvements	49,111	49,285	49,458	49,631	49,805	49,978	50,151	50,324	50,498	50,671	50,844	51,017	51,191	50,151	
8	305.2 Collect. & Impound. Reservoirs															
9	306.2 Lake, River & Other Intakes															
10	307.2 Wells & Springs	43,929	44,097	44,266	44,435	44,604	44,773	44,942	45,111	45,280	45,449	45,618	45,787	45,955	44,942	
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	6,547	6,635	6,723	6,811	6,899	6,987	7,074	7,162	7,250	7,338	7,426	7,514	7,602	7,074	
13	310.2 Power Generation Equipment	181	184	186	189	192	194	197	200	202	205	208	211	213	197	
14	311.2 Pumping Equipment	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	
15	339.2 Other Plant & Misc. Equipment															
16	WATER TREATMENT PLANT															
17	303.3 Land & Land Rights															
18	304.3 Structures & Improvements	(17,373)	(17,286)	(17,757)	(17,670)	(17,583)	(17,495)	(17,408)	(17,321)	(17,234)	(17,147)	(17,060)	(16,972)	(16,885)	(17,322)	
19	311.3 Pumping Equipment	143,760	144,464	145,169	145,874	146,579	147,284	147,989	148,694	149,399	150,104	150,809	151,513	152,218	147,989	
20	320.3 Water Treatment Equipment	12,334	12,459	12,585	12,712	12,838	12,965	13,091	13,217	13,344	13,470	13,597	13,723	13,849	13,091	
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT															
23	303.4 Land & Land Rights															
24	304.4 Structures & Improvements	567	578	590	602	614	625	637	649	661	672	684	696	708	637	
25	311.4 Pumping Equipment	54	55	56	57	58	59	60	61	62	63	64	65	66	60	
26	330.4 Distr. Reservoirs & Standpipes	28,018	28,183	28,348	28,512	28,677	28,841	29,005	29,169	29,333	29,497	29,661	29,825	29,989	29,169	
27	331.4 Transm. & Distribution Mains	238,905	240,121	241,338	242,555	243,772	244,988	246,205	247,422	248,639	249,855	251,072	252,289	253,506	246,205	
28	333.4 Services	113,748	114,364	114,980	115,596	116,212	116,828	117,444	118,060	118,676	119,292	119,908	120,524	121,140	117,444	
29	334.4 Meters & Meter Installations	105,955	106,690	107,425	108,160	108,895	109,630	110,365	111,100	111,835	112,570	113,305	114,040	114,775	110,365	
30	335.4 Hydrants	39,345	39,527	39,708	39,889	40,071	40,252	40,433	40,615	40,796	40,977	41,159	41,340	41,522	40,433	
31	336.4 Backflow Prevention Devices	(480)	(476)	(473)	(470)	(466)	(463)	(459)	(456)	(452)	(449)	(446)	(442)	(439)	(452)	
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	GENERAL PLANT															
34	303.5 Land & Land Rights															
35	304.5 Structures & Improvements	30,091	30,233	30,375	30,517	30,659	30,801	30,943	31,085	31,227	31,369	31,511	31,653	31,795	30,932	
36	340.5 Office Furniture & Equipment	250,829	253,558	256,287	259,016	261,745	264,474	267,203	269,932	272,661	275,390	278,119	280,848	283,577	266,927	
37	341.5 Transportation Equipment	88,238	89,402	90,566	91,730	92,894	94,058	95,222	96,386	97,550	98,714	99,878	101,042	102,206	90,312	
38	342.5 Stores Equipment															
39	343.5 Tools, Shop & Garage Equipment	32,296	32,521	32,746	32,971	33,196	33,421	33,646	33,871	34,096	34,321	34,546	34,771	34,996	33,699	
40	344.5 Laboratory Equipment	4,542	4,578	4,614	4,651	4,687	4,723	4,759	4,795	4,832	4,868	4,904	4,940	4,976	4,759	
41	345.5 Power Operated Equipment	189	190	191	192	193	195	196	197	198	199	200	201	203	196	
42	346.5 Communication Equipment	1,541	1,567	1,593	1,619	1,645	1,671	1,697	1,723	1,749	1,775	1,801	1,827	1,853	1,692	
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	348.5 Other Plant - Allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total	\$ 1,170,917	\$ 1,179,528	\$ 1,188,658	\$ 1,194,613	\$ 1,207,582	\$ 1,217,303	\$ 1,226,030	\$ 1,223,434	\$ 1,230,969	\$ 1,237,379	\$ 1,247,875	\$ 1,257,499	\$ 1,265,699	\$ 1,218,575	

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

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

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ (3,668)	\$ (3,668)	\$ (3,668)		\$ (3,668)		
3	352.1 Franchises	356	357	357		357		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-		-		
7	354.2 Structures & Improvements	(9,072)	(9,064)	(9,068)		(9,068)		
8	355.2 Power Gen Equipment	-	-	-		-		
9	360.2 Collection Sewers - Force	234,573	248,546	241,558		241,558		
10	361.2 Collection Sewers - Gravity	528,819	554,071	541,223		541,223		
11	362.2 Special Collecting Structures	-	-	-		-		
12	363.2 Services to Customers	-	26	10		10		
13	364.2 Flow Measuring Devices	-	-	-		-		
14	365.2 Flow Measuring Installations	-	-	-		-		
15	389.2 Other Plant & Misc. Equipment	-	-	-		-		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-		-		
18	354.3 Structures & Improvements	120,108	123,671	121,828		121,828		
19	370.3 Receiving Wells	-	-	-		-		
20	371.3 Pumping Equipment	(1,534)	5,590	1,708		1,708		
21	389.3 Other Plant & Misc. Equipment	380	456	418		418		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-		-		
24	354.4 Structures & Improvements	(73,559)	(69,232)	(71,395)		(71,395)		
25	355.4 Gen Equipment	17,066	21,141	19,104		19,104		
26	380.4 Treatment & Disposal Equipment	3,579	21,651	12,547		12,547		
27	381.4 Plant Sewers	(9,966)	(12,525)	(11,294)		(11,294)		
28	382.4 Outfall Sewer Lines	-	-	-		-		
29	389.4 Other Plant & Misc. Equipment	424	524	474		474		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	354.3 Structure & Improvements	67	111	89		89		
32	371.5 Pumping Equipment WTP	-	-	-		-		
33	371.6 Pumping Equipment Dist	-	-	-		-		
34	374.5 Reuse Distribution Reservoirs	44	56	50		50		
35	375.6 Reuse Transmission & Dist	457	544	500		500		
36	389.5 Other Plant & Misc. Equipment	-	-	-		-		
37	366.6 Reuse Services	-	-	-		-		
38	367.6 Reuse Mtr Installations	-	-	-		-		
39	GENERAL PLANT							
40	353.7 Land & Land Rights	-	-	-		-		
41	354.7 Structures & Improvements	783,777	830,999	808,536	(369,489)	439,047		
42	390.7 Office Furniture & Equipment	296	350	323	113,711	114,034		
43	391.7 Transportation Equipment	-	-	-	36,609	36,609		
44	393.7 Tools, Shop & Garage Equipment	3,762	3,917	3,835	13,383	17,218		
45	394.7 Laboratory Equipment	5,409	5,872	5,641	(533)	5,108		
46	395.7 Power Operated Equipment	-	11	1	88	89		
47	396.7 Communication Equipment	2,875	2,875	2,875	(595)	2,280		
48	397.7 Miscellaneous Equipment	-	-	-		-		
49	348.7 Other Plant - Allocations	-	-	-		-		
50	Total	\$ 1,604,193	\$ 1,726,279	\$ 1,665,652	\$ (206,826)	\$ 1,458,826		
51	<u>Reconciliation to Annual Report</u>							
52	Annual Allocation between Systems							
53	304.5 Structures & Improvements	26,729	(412,641)	(369,489)				
54	340.5 Office Furniture & Equipment	86,452	138,349	127,093				
55	341.5 Transportation Equipment	42,972	44,140	43,982				
56	343.5 Tools, Shop & Garage Equipment	-	15,116	13,383				
57	344.5 Laboratory Equipment	-	(589)	(533)				
58	345.5 Power Operated Equipment	-	93	88				
59	346.5 Communication Equipment	-	(574)	(595)				
60	347.5 Miscellaneous Equipment	-	-	-				
61	348.5 Other Plant - Allocations	-	-	-				
62	Rounding							
63	Total per Annual Report	1,760,345	1,510,172	1,479,581				

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

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

Line No.	Account No. and Name	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	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
1	INTANGIBLE PLANT														
2	351.1 Organization	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)	\$ (3,668)
3	352.1 Franchises	356	356	356	356	357	357	357	357	357	357	357	357	357	357
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	(9,072)	(9,071)	(9,071)	(9,070)	(9,069)	(9,069)	(9,068)	(9,067)	(9,066)	(9,066)	(9,065)	(9,064)	(9,064)	(9,068)
8	355.2 Power Gen Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	234,573	235,737	236,900	238,063	239,227	240,392	241,557	242,722	243,887	245,051	246,216	247,381	248,546	241,558
10	361.2 Collection Sewers - Gravity	528,819	530,988	533,156	534,424	536,709	538,879	541,050	543,220	545,390	547,560	549,730	551,900	554,071	541,223
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers	-	-	-	-	3	6	9	12	15	18	21	23	26	10
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	120,108	120,446	120,784	121,122	121,461	121,290	121,630	121,970	122,310	122,650	122,990	123,330	123,671	121,828
19	370.3 Receiving Wells														
20	371.3 Pumping Equipment	(1,534)	(697)	141	978	1,943	229	1,198	1,060	2,034	3,011	3,635	4,613	5,590	1,708
21	389.3 Other Plant & Misc. Equipment	380	387	393	399	406	412	418	425	431	437	444	450	456	418
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements	(73,558.65)	(73,198)	(72,838)	(72,477)	(72,117)	(71,756)	(71,395)	(71,035)	(70,674)	(70,313)	(69,953)	(69,592)	(69,232)	(71,395)
25	355.4 Power Gen Equipment	17,066	17,405.27	17,744.92	18,084.57	18,424.22	18,763.87	19,103.52	19,443.17	19,782.82	20,122.47	20,462.12	20,801.77	21,141.42	19,104
26	371.4 Pumping Equipment														
27	380.4 Treatment & Disposal Equipment	3,579	5,075	6,584	8,096	9,611	10,904	12,508	14,114	15,722	17,331	18,071	19,861	21,651	12,547
28	381.4 Plant Sewers	(9,966)	(9,917)	(10,206)	(10,148)	(10,080)	(11,385)	(11,316)	(11,759)	(12,374)	(12,313)	(12,253)	(12,586)	(12,525)	(11,294)
29	382.4 Outfall Sewer Lines														
30	389.4 Other Plant & Misc. Equipment	424	432	440	449	457	465	474	482	491	499	507	516	524	474
31	RECLAIMED WATER DISTRIBUTION PLANT														
32	354.3 Structure & Improvements	67	71	74	78	82	85	89	92	96	100	103	107	111	89
33	371.5 Pumping Equipment WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	371.6 Pumping Equipment Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	374.6 Reuse Distribution Reservoirs	44	45	46	47	48	49	50	51	52	53	54	55	56	50
36	375.6 Reuse Transmission & Distribution	457	464	472	479	486	493	500	508	515	522	529	537	544	500
37	389.5 Other Plant & Misc. Equipment														
38	366.6 Reuse Services														
39	367.6 Reuse Mtr Installations														
40	GENERAL PLANT														
41	353.7 Land & Land Rights														
42	354.7 Structures & Improvements	783,777	788,212	792,646	797,081	801,516	805,951	810,386	814,821	819,256	817,654	822,107	826,559	830,999	808,536
43	390.7 Office Furniture & Equipment	296	300	305	309	314	318	323	328	332	337	341	346	350	323
44	391.7 Transportation Equipment														
45	393.7 Tools, Shop & Garage Equipment	3,762	3,766	3,780	3,793	3,807	3,821	3,834	3,848	3,861	3,875	3,888	3,903	3,917	3,835
46	394.7 Laboratory Equipment	5,409	5,448	5,486	5,525	5,564	5,602	5,641	5,679	5,718	5,756	5,795	5,834	5,872	5,641
47	395.7 Power Operated Equipment												6	11	1
48	396.7 Communication Equipment	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
49	397.7 Miscellaneous Equipment														
50	348.7 Other Plant - Allocations														
51	Total	\$ 1,604,193	\$ 1,615,453	\$ 1,626,400	\$ 1,636,796	\$ 1,648,355	\$ 1,655,015	\$ 1,666,554	\$ 1,676,477	\$ 1,687,342	\$ 1,692,848	\$ 1,703,187	\$ 1,714,543	\$ 1,726,280	\$ 1,665,652
52	Reconciliation to Annual Report														

**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 - Cypress Lakes
Docket No.: 160101-WS
Test Year Ended: 12/31/2015**

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	349,523	847,394
2	Additions	7,170	1,420
3	Retirements		
4	Adjustments		
5	Balance 12/31/13	356,693	848,814
6	Additions	15,595	
7	Retirements		
8	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	192,450	470,651
9	Balance 12/31/14	564,738	1,319,465
10	Additions	33,925	
11	Retirements		
12	Adjustments		
13	Balance 12/31/15	598,663	1,319,465

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 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	314,240	314,240	314,240		314,240		-
6								
7	Meters & Meter Installation Fees	49,051	49,051	49,051	1,351	50,402		-
8								
9	Contributed Property	106,312	107,087	106,393		106,393		-
10								
11	Other - Tap Fees	95,135	128,285	108,480		108,480		-
12								
13	Total	\$ 564,738	\$ 598,663	\$ 578,164	\$ 1,351	\$ 579,515		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	676,761	676,761	676,761		676,761		-
21								
22	Contributed Property	497,824	497,824	497,824		497,824		-
23								
24	Other - Tap Fees	144,880	144,880	144,880	1,674	146,554		-
25								
26								
27	Total	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,674	\$ 1,321,139		

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

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

Florida Public Service Commission

Schedule: A-12

Page 2 of 2

Preparer: Frank Seldman

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

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

Line No.	(1) Description	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Line/Main Extension Fees	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240	314,240
6															
7	Meters & Meter Installation Fees	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051	49,051
8															
9	Contributed Property	106,312	106,312	106,312	106,312	106,312	106,312	106,312	106,312	106,312	106,312	106,312	106,587	107,087	106,393
10															
11	Other - Tap Fees	95,135	95,135	96,240	99,555	100,660	105,080	106,185	106,185	113,920	118,340	121,655	123,865	128,285	108,480
12															
13	Total	\$ 564,738	\$ 564,738	\$ 565,843	\$ 569,158	\$ 570,263	\$ 574,683	\$ 575,788	\$ 575,788	\$ 583,523	\$ 587,943	\$ 591,258	\$ 593,743	\$ 598,663	\$ 578,164
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19															
20	Line/Main Extension Fees	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761	676,761
21															
22	Contributed Property	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824	497,824
23															
24	Other - Tap Fees	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880	144,880
25															
26															
27	Total	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465	\$ 1,319,465

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/12	145,494	331,929
2	Additions	12,443	24,957
3	Retirements		
4	Adjustments	12,670	
5	Balance 12/31/13	170,607	356,886
6	Additions	12,795	26,181
7	Retirements	-	
8	Adjustments	12,670	
9	Adjustments - COA per Order No. PSC-14-0283-PAA-WS	12,948	77,782
10	Balance 12/31/14	209,020	460,849
11	Additions	17,842	38,652
12	Retirements		
13	Adjustments		
14	Balance 12/31/15	226,862	499,501

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	-	-	-		-		
4								
5	Line/Main Extension Fees	62,075	69,544	65,809		65,809		
6								
7	Meters & Meter Installation Fees	19,250	20,992	20,121		20,121		
8								
9	Contributed Property	112,325	118,216	115,270		115,270		
10								
11	Other - Tap Fees	15,371	18,111	16,670		16,670		
12								
13								
14	Total	\$ 209,020	\$ 226,862	\$ 217,870	\$ -	\$ 217,870		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	210,648	227,462	219,055		219,055		
22								
23	Contributed Property	221,033	239,249	230,141		230,141		
24								
25	Other - Tap Fees	29,168	32,790	30,979		30,979		
26								
27								
28	Total	\$ 460,849	\$ 499,501	\$ 480,175	\$ -	\$ 480,175		

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 - Cypress Lakes
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 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	62,075	62,697	63,319	63,942	64,564	65,187	65,809	66,432	67,054	67,676	68,299	68,921	69,544	65,809
6															
7	Meters & Meter Installation Fees	19,250	19,395	19,540	19,685	19,831	19,976	20,121	20,266	20,411	20,556	20,702	20,847	20,992	20,121
8															
9	Contributed Property	112,325	112,815	113,306	113,797	114,288	114,779	115,269	115,760	116,251	116,742	117,232	117,724	118,216	115,270
10															
11	Other - Tap Fees	15,371	15,569	15,769	15,977	16,187	16,405	16,627	16,848	17,085	17,332	17,585	17,843	18,111	16,670
12															
13															
14	Total	\$ 209,020	\$ 210,476	\$ 211,935	\$ 213,401	\$ 214,869	\$ 216,346	\$ 217,826	\$ 219,306	\$ 220,801	\$ 222,306	\$ 223,818	\$ 225,335	\$ 226,862	\$ 217,870
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20															
21	Line/Main Extension Fees	210,648	212,049	213,450	214,851	216,253	217,654	219,055	220,456	221,857	223,258	224,660	226,061	227,462	219,055
22															
23	Contributed Property	221,033	222,551	224,069	225,587	227,105	228,623	230,141	231,659	233,177	234,695	236,213	237,731	239,249	230,141
24															
25	Other - Tap Fees	29,168	29,470	29,772	30,074	30,375	30,677	30,979	31,281	31,583	31,885	32,187	32,488	32,790	30,979
26															
27															
28	Total	\$ 460,849	\$ 464,070	\$ 467,291	\$ 470,512	\$ 473,733	\$ 476,954	\$ 480,175	\$ 483,396	\$ 486,617	\$ 489,838	\$ 493,059	\$ 496,280	\$ 499,501	\$ 480,175

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A \$	\$ -	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	36,637	67,774
5	Materials & Supplies	B	1,075	2,025
6	Misc. Current & Accrued Assets	C	1,667	1,583
7		C		
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	\$(16,177)	\$(15,357)
11	Customer Deposits	C	(5,653)	(5,366)
12	Accrued Taxes	C	(34,922)	(33,152)
13	Accrued Interest	C	(565)	(537)
14	Misc. Current & Accrued Liabilities	C	0	0
15				
16	Working Capital (Balance Sheet Method)		<u>\$ (17,938)</u>	<u>\$ 16,970</u>
17				
18				
19				
20	<u>Interim Rates</u>			
21	Current & Accrued Assets (13 Month Average)			
22	Cash	A \$	\$ -	\$ -
23	Accounts Rec less Accum. Provision for Uncoll Accts	A	36,637	67,774
24	Materials & Supplies	B	1,075	2,025
25	Misc. Current & Accrued Assets	C	1,667	1,583
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C \$	\$(16,177)	\$(15,357)
29	Customer Deposits	C	(5,653)	(5,366)
30	Accrued Taxes	C	(34,922)	(33,152)
31	Accrued Interest	C	(565)	(537)
32	Misc. Current & Accrued Liabilities	C	0	0
33				
34	Working Capital (Balance Sheet Method)		<u>\$ (17,938)</u>	<u>\$ 16,970</u>
35	Working Capital (1/8th O&M Method) - Book		27,509	37,259

Notes:

- A - Allocated based on revenues
- B - Allocated based on gross plant
- C - Allocated based on ERC

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 6,392,422	\$ -	\$ 6,392,422	\$ 6,540,511	\$ 6,466,405		\$ 6,466,405
2	Construction Work in Progress	28	-	28	12	21		21
3	Other Utility Plant Adjustments	(162,563)	-	(162,563)	(155,026)	(158,794)		(158,794)
4								
5	GROSS UTILITY PLANT	6,229,887	-	6,229,887	6,385,497	6,307,632	-	6,307,632
6	Less: Accumulated Depreciation	(2,775,110)	-	(2,775,110)	(2,991,979)	(2,884,225)		(2,884,225)
7								
8	NET UTILITY PLANT	3,454,777	-	3,454,777	3,393,518	3,423,407	-	3,423,407
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	76,590	-	76,590	123,196	104,640		104,640
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	1,081,307	-	1,081,307	1,260,445	1,159,790		1,159,790
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(74)	-	(74)	(235)	(229)		(229)
18	Materials & Supplies	3,139	-	3,139	2,638	3,100		3,100
19	Miscellaneous Current & Accrued Assets	3,250	-	3,250	3,250	3,250		3,250
20								
21	TOTAL CURRENT ASSETS	1,164,212	-	1,164,212	1,389,294	1,270,551	-	1,270,551
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-		-
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	86,390	-	86,390	56,783	71,587		71,587
28	Other Miscellaneous Deferred Debits	-	-	-	-	-		-
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30	TOTAL OTHER ASSETS	86,390	-	86,390	56,783	71,587	-	71,587
31								
32	TOTAL ASSETS	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,839,596	\$ 4,765,545	\$ -	\$ 4,765,545

Comparative Balance Sheet - Assets

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

Florida Public Service Commission

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) Adjustments	(4) Adjusted Dec-14	(5) Jan-15	(6) Feb-15	(7) Mar-15	(8) Apr-15	(9) May-15	(10) Jun-15	(11) Jul-15	(12) Aug-15	(13) Sep-15	(14) Oct-15	(15) Nov-15	(16) Dec-15	(17) 13- Month Average
1	Utility Plant In Service	\$ 6,392,422	\$ -	\$ 6,392,422	\$ 6,394,466	\$ 6,403,854	\$ 6,416,893	\$ 6,456,679	\$ 6,462,003	\$ 6,486,593	\$ 6,488,525	\$ 6,486,518	\$ 6,493,660	\$ 6,499,370	\$ 6,541,772	\$ 6,540,511	6,466,405
2	Construction Work In Progress	28	-	28	28	27	46	46	12	12	12	12	12	12	12	12	21
3	Other Utility Plant Adjustments	(162,563)	-	(162,563)	(161,935)	(161,307)	(160,679)	(160,051)	(159,423)	(158,794)	(158,166)	(157,538)	(156,910)	(156,282)	(155,654)	(155,026)	(158,794)
4																	
5	GROSS UTILITY PLANT	6,229,887	-	6,229,887	6,232,558	6,242,575	6,256,260	6,296,674	6,302,592	6,327,811	6,330,370	6,328,992	6,336,762	6,343,100	6,386,130	6,385,497	6,307,632
6	Less: Accumulated Depreciation	(2,775,110)	-	(2,775,110)	(2,794,982)	(2,809,058)	(2,831,410)	(2,855,937)	(2,872,319)	(2,892,584)	(2,899,911)	(2,918,310)	(2,930,227)	(2,951,062)	(2,972,041)	(2,991,979)	(2,884,225)
7	NET UTILITY PLANT	3,454,777	-	3,454,777	3,437,577	3,433,517	3,424,850	3,440,737	3,430,274	3,435,227	3,430,460	3,410,682	3,406,535	3,392,039	3,414,089	3,393,518	3,423,407
8																	
9																	
10	Cash																
11	Accounts Rec' b - trade	76,590	-	76,590	86,128	97,396	85,930	118,867	118,745	113,151	94,027	100,878	121,598	107,679	116,136	123,196	104,640
12	Notes Receivable																
13	Accts. Rec' b - Assoc. Cos.	1,081,307	-	1,081,307	1,060,774	1,078,162	1,119,693	1,106,626	1,149,484	1,169,399	1,155,198	1,196,978	1,194,979	1,235,589	1,268,634	1,260,445	1,159,790
14	Notes Rec' b - Assoc. Cos.																
15	Accts. Rec' b - Other																
16	Accrued Interest Rec' b																
17	Allowance for Bad Debts	(74)	-	(74)	(139)	(216)	(208)	(326)	(358)	(391)	(315)	(167)	(146)	(189)	(213)	(235)	(229)
18	Materials & Supplies	3,139	-	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	3,139	2,638	3,100
19	Miscellaneous Current & Accrued Assets	3,250	-	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250
20																	
21	TOTAL CURRENT ASSETS	1,164,212	-	1,164,212	1,153,152	1,181,731	1,211,805	1,231,556	1,274,260	1,288,549	1,255,299	1,304,077	1,322,821	1,349,468	1,390,946	1,389,294	1,270,551
22																	
23	Net Nonutility Property																
24	Unamortized Debt Discount & Exp.																
25	Prelim. Survey & Investigation Charges																
26	Clearing Accounts																
27	Deferred Rate Case Expense	86,390	-	86,390	83,923	81,456	78,989	76,521	74,054	71,587	69,120	66,652	64,185	61,718	59,251	56,783	71,587
28	Other Miscellaneous Deferred Debits																
29	Accum. Deferred Income Taxes																
30	TOTAL OTHER ASSETS	86,390	-	86,390	83,923	81,456	78,989	76,521	74,054	71,587	69,120	66,652	64,185	61,718	59,251	56,783	71,587
31																	
32	TOTAL ASSETS	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,674,652	\$ 4,696,703	\$ 4,715,644	\$ 4,748,814	\$ 4,778,588	\$ 4,795,363	\$ 4,754,878	\$ 4,781,412	\$ 4,793,541	\$ 4,803,225	\$ 4,864,286	\$ 4,839,596	\$ 4,765,545

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Yr Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 1,000	\$ -	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
2	Preferred Stock Issued	-	-	-	-		-	-		-
3	Additional Paid in Capital	2,669,067	-	2,669,067	2,669,067		2,669,067	2,669,067		2,669,067
4	Retained Earnings	187,834	(28,166)	159,668	340,539	(23,220)	317,319	270,294	(24,767)	245,527
5	Other Equity Capital	-	-	-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	2,857,901	(28,166)	2,829,735	3,010,606	(23,220)	2,987,386	2,940,361	(24,767)	2,915,594
8										
9	Bonds	-	-	-	-		-	-		-
10	Reacquired Bonds	-	-	-	-		-	-		-
11	Advances From Associated Companies	1,632,875	-	1,632,875	1,632,875		1,632,875	1,632,875		1,632,875
12	Other Long-Term Debt	-	-	-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	1,632,875	-	1,632,875	1,632,875		1,632,875	1,632,875	-	1,632,875
15										
16	Accounts Payable	51,611	-	51,611	26,785		26,785	31,534		31,534
17	Notes Payable	-	-	-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(1,249,541)	-	(1,249,541)	(1,249,541)		(1,249,541)	(1,249,541)		(1,249,541)
19	Customer Deposits	8,101	-	8,101	13,623		13,623	11,019		11,019
20	Accrued Taxes	60,546	-	60,546	59,045		59,045	68,074		68,074
21	Current Portion Long Term Debt	-	-	-	-		-	-		-
22	Accrued Interest	876	-	876	1,364		1,364	1,102		1,102
23	Accrued Dividends	-	-	-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-	-	-	-		-	-		-
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(1,128,408)	-	(1,128,408)	(1,148,724)		(1,148,724)	(1,137,812)	-	(1,137,812)
27										
28	Advances for Construction	-	-	-	-		-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-	-		-
30	Accum. Deferred ITC's	-	-	-	-		-	-		-
31	Operating Reserves	-	-	-	-		-	-		-
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-		-	-		-
34										
35	Contributions in Aid of Construction	1,884,203	-	1,884,203	1,918,128		1,918,128	1,897,629		1,897,629
36	Less: Accum. Amortization of CIAC	(669,869)	-	(669,869)	(726,364)		(726,364)	(698,045)		(698,045)
37										
38	Accumulated Deferred Income Taxes	128,677	28,166	156,843	153,075	23,220	176,295	130,535	24,767	155,302
39										
40	Total Equity Capital and Liabilities	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,839,596	\$ -	\$ 4,839,596	\$ 4,765,543	\$ -	\$ 4,765,543

Note:

To remove certain deferred taxes
 ADIT - NOLS

28,166
28,166

23,220
23,220

24,767
24,767

Comparative Balance Sheet - Equity Capital & Liabilities

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

Florida Public Service Commission

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)	(16)	(17)
		Dec-14	Adjustments	Adjusted Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average
1	EQUITY CAPITAL & LIABILITIES	\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2	Common Stock Issued																
3	Preferred Stock Issued																
4	Additional Paid In Capital	2,669,067		2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067	2,669,067
5	Retained Earnings	187,834	-	187,834	198,021	218,665	229,742	255,914	280,023	281,598	275,292	302,177	304,135	303,370	336,509	340,539	270,294
6	Other Equity Capital																
7	TOTAL EQUITY CAPITAL	2,857,901	-	2,857,901	2,868,088	2,888,732	2,899,809	2,925,981	2,950,090	2,951,665	2,945,359	2,972,245	2,974,203	2,973,437	3,006,576	3,010,606	2,940,361
8	Bonds																
9	Reacquired Bonds																
10	Advances From Associated Companies	1,632,875		1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875
11	Other Long-Term Debt																
12	TOTAL LONG-TERM DEBT	1,632,875	-	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875	1,632,875
13	Accounts Payable	51,611		51,611	27,491	24,758	26,559	29,028	28,218	39,459	27,326	17,385	22,377	26,290	62,659	26,785	31,534
14	Notes Payable																
15	Notes & Accounts Payable - Assoc. Cos.	(1,249,541)		(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)	(1,249,541)
16	Customer Deposits	8,101		8,101	8,160	9,312	10,009	10,528	11,139	11,246	11,552	11,466	12,295	12,811	13,007	13,623	11,019
17	Accrued Taxes	60,546		60,546	48,340	54,928	61,618	69,165	75,249	82,648	64,957	71,564	76,196	83,575	77,136	59,045	68,074
18	Current Portion Long Term Debt																
19	Accrued Interest	876		876	906	921	962	1,004	1,048	1,090	1,137	1,183	1,241	1,281	1,320	1,364	1,102
20	Accrued Dividends																
21	Misc. Current and Accrued Liabilities																
22	TOTAL CURRENT & ACCRUED LIABILITIES	(1,128,408)	-	(1,128,408)	(1,164,644)	(1,159,622)	(1,150,393)	(1,139,816)	(1,133,887)	(1,115,099)	(1,144,569)	(1,147,943)	(1,137,431)	(1,125,584)	(1,095,419)	(1,148,724)	(1,137,842)
23	Advances for Construction																
24	Prepaid Capacity Charges																
25	Accum. Deferred ITC's																
26	Operating Reserves																
27	TOTAL DEFERRED CREDITS & OPER. RESERVES																
28	Contributions in Aid of Construction	1,884,203		1,884,203	1,884,203	1,885,308	1,888,623	1,889,728	1,894,148	1,895,253	1,895,253	1,902,988	1,907,408	1,910,723	1,913,208	1,918,128	1,897,629
29	Less: Accum. Amortization of CIAC	(669,869)		(669,869)	(674,546)	(679,226)	(683,913)	(688,602)	(693,301)	(698,001)	(702,702)	(707,419)	(712,144)	(716,877)	(721,615)	(726,364)	(698,045)
30	Accumulated Deferred Income Taxes	128,677		128,677	128,677	128,637	128,642	128,649	128,663	128,670	128,662	128,666	128,631	128,651	128,661	153,075	130,535
31	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 4,705,379	\$ -	\$ 4,705,379	\$ 4,674,652	\$ 4,696,703	\$ 4,715,644	\$ 4,748,814	\$ 4,778,588	\$ 4,795,363	\$ 4,754,878	\$ 4,781,412	\$ 4,793,541	\$ 4,803,225	\$ 4,864,286	\$ 4,839,596	\$ 4,765,543

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 355,789	\$ 2,240 (A)	\$ 358,029	\$ (5,879) (A)	\$ 352,150	B-4, B-3
2							
3	Operation & Maintenance	220,069	18,780 (B)	238,850	(B)	238,850	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	87,382	(25,057) (C)	62,325	(C)	62,325	B-13, B-3
6							
7	Amortization, Aq.Adj.	(7,537)	7,537 (D)	0	(D)	-	
8							
9	Taxes Other Than Income	35,728	(13,858) (E)	21,871	(265) (E)	21,606	B-15, B-3
10							
11	Provision for Income Taxes	14,677	(14,677) (F)	-	7,948 (F)	7,948	C-1, B-3
12							
13	OPERATING EXPENSES	350,320	(27,275)	323,045	7,683	330,728	
14							
15	NET OPERATING INCOME	\$ 5,469	\$ 29,515	\$ 34,984	\$ (13,563)	\$ 21,421	
16							
17							
18	RATE BASE	\$ 665,227	\$ (390,246)	\$ 274,982		\$ 274,982	
19							
20							
21	RATE OF RETURN	0.82 %		12.72 %		7.79%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 658,167	\$ 2,472 (A)	\$ 660,639	\$ 90,089 (A)	\$ 750,728	B-4, B-3
2							
3	Operation & Maintenance	298,069	29,625 (B)	327,694	(B)	327,694	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	99,350	25,926 (C)	125,276	(C)	125,276	B-14, B-3
6							
7	Amortization		(D)	-	(D)	-	
8							
9	Taxes Other Than Income	33,918	20,175 (E)	54,093	4,054 (E)	58,147	B-15, B-3
10							
11	Provision for Income Taxes	13,933	(13,933) (F)	0	64,844 (F)	64,844	C-1, B-3
12							
13	OPERATING EXPENSES	445,270	61,793	507,063	68,898	575,961	
14							
15	NET OPERATING INCOME	\$ 212,898	\$ (59,321)	\$ 153,576	\$ 21,191	\$ 174,767	
16							
17							
18	RATE BASE	\$ 1,696,766	\$ 546,718	\$ 2,243,483		\$ 2,243,483	
19							
20							
21	RATE OF RETURN	12.55 %		6.85 %		7.79%	

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

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

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues - TY		
2	(1) Miscellaneous Service Revenues Corrections		
3	Total Revenues per B4 prior to adjustments	355,789	658,167
4	To reclass Connection Meter Fee to CIAC	(1,351)	(1,674)
5	To remove accrual (13th month)	(15)	(18)
6	To Reclass FL Dept. of Rev. to Non-Utility Income	(1)	(1)
7	To remove Accrued Revenues per B4	(3,343)	(4,315)
8	Adjustment to Test Year Revenues	(4,709)	(6,008)
9	Test Year Adjusted Revenues prior to Annualizing Revenues	\$ 351,079	\$ 652,160
10			
11	(2) Annualized Revenue		
12	Annualized water/sewer revenues Schedule E-2	358,029	660,639
13	Test Year water/sewer revenues per above	351,079	652,160
14	Adjustment required	\$ 6,950	\$ 8,479
15			
16	Total adjustment to TY revenues	\$ 2,240	\$ 2,472
17			
18	(A) Adjustments to Revenue Increase - Final		
19	(1) Increase in revenue required by the Utility to realize a	(5,879)	90,089
20	7.79% % rate of return	\$ (5,879)	\$ 90,089
21			
22	Total Adjustments to Revenues - Final	\$ (5,879)	\$ 90,089
23			
24	(B) Adjustments to Operations & Maintenance Expenses - TY		
25	(1) 618/718 Adj. chemical exp. based on TY usage	(3,588)	3,257
26	(2) 601/701 Adjustment to annualize salaries	3,113	2,955
27	(3) 603/703 Adjustment to annualize salaries	149	141
28	(4) 604/704 Adjustment to annualize salaries	1,064	1,010
29	Total Adjustment required to TY O&M Expenses	737	7,363
30			
31			
32	(B) Adjustments to Operations & Maintenance Expenses - FINAL		
33	(5) 601/701 Proforma Adjustment for salaries	2,485	2,364
34	(6) 604/704 Proforma Adjustment for benefits	832	791
35	(7) 650/750 Proforma adjustment reflecting increase in trucks	161	153
36	(8) Amortization of rate case expense per Schedule B-10	14,564	13,854
37	(9) 775 Proforma WWTP Sediment Removal Project amortization over 10 years		5,100
38			
39	Total Adjustment required to Final O&M Expenses	\$ 18,043	\$ 22,262
40			
41			
42	(C) Adjustments to Depreciation Expense - TY		
43	(1) Correct depreciation of Project Phoenix (10 yr)	(2,553)	(2,428)
44			
45	(2) Depreciation expense reallocated between Water & Wastewater - TY	(25,661)	25,661
46	Total Adjustment to Depreciation Exp, Net of Amortization - TY	(28,214)	23,233

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

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

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

Line No.	Description	Water	Wastewater
1			
2	(C) Adjustments to Depreciation Expense - FINAL		
3	(1) Depreciation expense related to Pro Forma plant additions		
4	330.4 Replace 10,000 gal. Hydro Tank	541	
5	341.5/391.7 Major Truck Upgrade - allocated portion	159	151
6	341.5/391.7 Vehicle Replacement Program - allocated portion	2,410	2,292
7	340.5/390.7 GIS Mapping Service - allocated portion	2,070	1,969
8			
9	Total Depr Expense - Pro Forma Plant additions	5,179	4,412
10			
11	(2) Adjust depreciation expense for Pro Forma retirements		
12	330.4 Replace 10,000 gal. Hydro Tank	(214)	
13	341.5/391.7 Vehicle Replacement Program - allocated portion	(1,807)	(1,719)
14	Total Adjustments for Pro Forma Retirements	\$ (2,021)	\$ (1,719)
15			
16	Total Adjustment to Depreciation Exp, Net of Amortization - Final	\$ (25,057)	\$ 25,926
17			
18	(D) Adjustments to Acquisition Adj. Amortization	\$ 7,537	\$ -
19			
20	(E) Adjustments to Taxes Other Than Income - TY		
21	(1) Adjust RAF to reflect TY W & WW Revenues	(5,498)	9,199
22			
23	(2) To adjust test year RAF's for annualized / corrected revenues	\$ 2,240	\$ 2,472
24	RAF rate	0.045	0.045
25	RAF Adjustment Required for Annualized Revenues	\$ 101	\$ 111
26			
27	(3) To adjust payroll tax for annualized salaries	\$ 249	\$ 236
28			
29	(4) Adjust Ad Valorem Taxes allocation based on Net Plant per books	\$ (3,223)	\$ 3,223
30			
31	Total Adjustment Taxes Other Than Income, TY	(8,371)	12,770
32			
33	(E) Adjustments to Taxes Other Than Income - FINAL		
34	(1) Adjust Payroll Taxes for Proforma Salary adjustment	254	241
35			
36	(2) Ad Valorem Taxes		
37	(a) Adjust Intangible Tax for Additions to Net Plant		
38	Total Net Plant Additions	\$ (378,867)	\$ 472,829
39	Millage rate 15.1521 mils	0.0152	0.0152
40	Total change in ad valorem taxes	\$ (5,741)	\$ 7,164
41			
42	(3) To adjust RAF's for requested revenues		
43	(1) Total Revenue Increase Requested	\$ (5,879)	\$ 90,089
44	RAF rate	0.045	0.045
45	Total RAF Adjustments due to Requested Increase	\$ (265)	\$ 4,054
46			
47	Total Adjustment Taxes Other Than Income - FINAL	\$ (5,752)	\$ 11,460
48			
49	(F) Provision for Income Taxes		
50	(1) Remove book income tax expense	\$ (14,677)	\$ (13,933)
51			
52	Total Adjustment to Income Taxes - TY	\$ (14,677)	\$ (13,933)
53			
54	(F) Adjustments to Provision for Income Taxes - TY		
55	(1) Adj. to Income taxes for increase per C-2	\$ 7,948	\$ 64,844
56			
57	Total Adjustment to Income Taxes - FINAL	\$ 7,948	\$ 64,844

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ (48)
2	461 Water Revenues Accruals	\$ 3,343	521 Sewer Revenue Accruals	4,315
3	461.1 Metered - Residential	322,563	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	26,138	521.3 Flat Rate - Industrial	
5	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	0
7	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	
8	461.6 Other Revenues		522.1 Measured - Residential	635,404
9	462.2 Private Fire Protection	-	522.2 Measured - Commercial	13,857
10	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465 Irrigation Customers		522.4 Measured - Public Authority	
12	466 Sales for Resale		522.5 Measured - Multi-Family	0
13	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
14			524 Revenues from Other Systems	
15	TOTAL WATER SALES	<u>352,044</u>	525 Interdepartmental Sales	
16				
17	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>653,528</u>
18	470 Forfeited Discounts			
19	471 Misc. Service Revenues	308	OTHER SEWER REVENUES	
20	472 Rents From Water Property		530 Guaranteed Revenues	
21	473 Interdepartmental Rents		531 Sale of Sludge	
22	474 Other Water Revenues	3,437	532 Forfeited Discounts	
23			534 Rents From Sewer Property	
24			535 Interdepartmental Rents	
25			571 Misc. Service Revenues	70
26			536 Other Sewer Revenues	4,569
27			540.1 Flat Rate Re-Use Residential	0
28	TOTAL OTHER WATER REVENUES	<u>3,745</u>	541 Measured Re-Use Revenues	0
29				
30			TOTAL OTHER	
31	TOTAL WATER OPERATING REVENUES	<u>\$ 355,789</u>	SEWER REVENUES	<u>4,639</u>
32				
33				
34			TOTAL SEWER	
35			OPERATING REVENUES	<u>\$ 658,167</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) through (13)												(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 7,283	\$ 6,429	\$ 6,218	\$ 6,866	\$ 7,036	\$ 7,468	\$ 6,801	\$ 6,469	\$ 7,794	\$ 6,498	\$ 6,319	\$ 7,823	\$ 83,006	5,598	88,604
2	603 Salaries & Wages - Officers, Etc.	312	318	307	319	315	316	405	243	309	317	776	27	3,966	149	4,115
3	604 Employee Pensions & Benefits	3,236	2,333	1,973	1,783	2,019	2,824	2,136	2,429	1,649	2,372	2,457	3,168	28,379	1,896	30,275
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	1,251	612	633	775	799	696	1,054	244	705	1,222	435	1,234	9,662	-	9,662
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
7	618 Chemicals	1,432	912	1,126	924	1,117	1,478	1,010	627	898	761	635	2,140	13,061	(3,588)	9,473
8	620 Materials & Supplies	663	246	455	902	659	568	920	653	773	1,122	1,261	434	8,656	-	8,656
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
10	632 Contractual Services - Acct.	248	251	264	246	247	247	293	293	291	292	348	348	3,368	-	3,368
11	633 Contractual Services - Legal	-	3	-	-	-	-	-	(116)	-	10	-	110	7	-	7
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
14	636 Contractual Services - Other	152	130	181	188	122	127	327	180	117	181	143	317	2,164	-	2,164
15	641 Rental of Building/Real Prop.	8	8	8	8	8	8	9	9	9	9	9	17	108	-	108
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
17	650 Transportation Expenses	359	389	394	516	566	481	477	447	405	488	435	406	5,363	161	5,524
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	855	748	844	859	848	851	847	849	841	902	884	884	10,211	-	10,211
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	28	51	28	105	124	244	293	67	238	438	750	(122)	2,243	-	2,243
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	15,188	14,564	29,753
24	667 Reg. Comm. Exp. - Other	(316)	(2)	136	222	19	75	247	6	-	76	2	66	531	-	531
25	670 Bad Debt Expense	40	(79)	6	146	55	70	59	12	34	28	18	16	406	-	406
26	675 Miscellaneous Expenses	3,732	2,560	3,037	2,886	2,546	1,429	3,208	3,385	2,530	2,516	2,886	3,035	33,751	-	33,751
27																
28	TOTAL Per Annual Report	\$ 20,551	\$ 16,175	\$ 16,875	\$ 18,011	\$ 17,746	\$ 18,149	\$ 19,350	\$ 17,062	\$ 17,857	\$ 18,497	\$ 18,624	\$ 21,171	\$ 220,069	\$ 18,780	\$ 238,850

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commiss

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	6,914	6,103	5,903	6,518	6,680	7,090	6,457	6,141	7,399	6,169	5,998	7,427	\$ 78,799	5,319	\$ 84,118
2	703 Salaries & Wages - Officers, Etc.	296	302	292	303	299	300	384	231	293	301	737	26	3,765	141	3,906
3	704 Employee Pensions & Benefits	3,072	2,215	1,873	1,693	1,916	2,680	2,028	2,306	1,566	2,251	2,333	3,008	26,940	1,802	28,742
4	710 Purchased Sewage Treatment															
5	711 Sludge Removal Expense	1,352	2,248	1,200	2,400	1,200	-	1,200	-	1,200	1,200	-	2,400	14,400		\$ 14,400
6	715 Purchased Power	5,515	4,916	6,698	5,106	5,633	3,939	4,253	4,610	3,858	4,064	4,501	5,823	58,915		58,915
7	716 Fuel for Power Purchased															
8	718 Chemicals	1,360	866	1,069	878	1,060	1,403	959	595	852	722	603	2,031	12,399	3,257	15,656
9	720 Materials & Supplies	800	1,474	946	1,895	1,246	1,505	2,361	588	1,355	1,293	736	1,818	16,017		16,017
10	731 Contractual Services - Engr.															
11	732 Contractual Services - Acct.	235	238	251	234	235	235	278	278	276	277	330	331	3,197		3,197
12	733 Contractual Services - Legal	-	3	-	-	-	-	-	(110)	-	10	-	105	7		7
13	734 Contractual Services - Mgmt. Fees															
14	735 Contractual Services - Testing															
15	736 Contractual Services - Other	145	123	172	178	116	121	310	171	111	172	136	301	2,054		2,054
16	741 Rental of Building/Real Prop.	7	7	8	8	8	8	8	8	8	8	8	16	103		103
17	742 Rental of Equipment															
18	750 Transportation Expenses	341	369	374	490	538	457	453	425	384	463	413	385	5,091	153	5,244
19	756 Insurance - Vehicle															
20	757 Insurance - General Liability	812	710	801	815	805	808	804	806	799	857	839	839	9,694		9,694
21	758 Insurance - Workman's Comp.															
22	759 Insurance - Other	27	48	26	100	118	231	278	63	226	415	712	(116)	2,129		2,129
23	760 Advertising Expense															
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	14,419	13,854	28,272
25	767 Reg. Comm. Exp. - Other	(300)	(2)	129	210	18	71	234	6	-	72	2	63	504		504
26	770 Bad Debt Expense	38	(75)	6	139	52	67	56	11	32	27	17	16	386		386
27	775 Miscellaneous Expenses	3,657	4,123	7,168	4,140	2,150	2,214	5,074	4,033	3,274	4,228	3,348	5,841	49,251	5,100	54,351
28																
29	TOTAL per Annual Report	\$ 25,471	\$ 24,871	\$ 28,117	\$ 26,307	\$ 23,275	\$ 22,330	\$ 26,338	\$ 21,362	\$ 22,835	\$ 23,731	\$ 21,916	\$ 31,515	\$ 298,069	\$ 29,625	\$ 327,694

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: B-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Patrick Flynn

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(10)	
Line No.	Account No. and Name	Prior TY 12/31/2012	Current TY 12/31/15	TY Adj.'s per B-5	Adjusted TY 12/31/15	\$ Difference	% Difference	Explanation
1	601 Salaries & Wages - Employees	91,285	83,006	5,598	88,604	(2,681)	(2.94) %	Under benchmark
2	603 Salaries & Wages - Officers, Etc.	-	3,966	149	4,115	4,115	100.00 %	This expense was not allocated to Cypress Lakes in the previous TY but should have been.
3	604 Employee Pensions & Benefits	19,397	28,379	1,896	30,275	10,878	56.08 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	11,174	9,662	-	9,662	(1,512)	(13.53) %	Under benchmark
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	8,858	13,061	(3,588)	9,473	615	6.94 %	Increase in the volume of chemicals used, primarily in chlorine.
8	620 Materials & Supplies	4,544	8,656	-	8,656	4,112	90.49 %	Reflects the variance from year to year in repair activities and costs associated with them.
9	631 Contractual Services - Engr.	600	-	-	-	(600)	(100.00) %	Under benchmark
10	632 Contractual Services - Acct.	2,531	3,368	-	3,368	837	33.06 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	72	7	-	7	(65)	(90.34) %	Under benchmark
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	-	-	-	-	-	%	
14	636 Contractual Services - Other	9,075	2,164	-	2,164	(6,911)	(76.16) %	Under benchmark
15	641 Rental of Building/Real Prop.	122	108	-	108	(14)	(11.26) %	Under benchmark
16	642 Rental of Equipment	-	-	-	-	-	%	
17	650 Transportation Expenses	8,634	5,363	161	5,524	(3,110)	(36.02) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	10,211	-	10,211	10,211	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 21.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	10,694	2,243	-	2,243	(8,451)	(79.03) %	Under benchmark
22	660 Advertising Expense	24	-	-	-	(24)	(100.00) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	25,505	15,188	14,564	29,753	n/a	n/a	%
24	667 Reg. Comm. Exp. - Other	21	531	-	531	510	2,429.02 %	Reflects the fallout from an adjustment made in 2012TY.
25	670 Bad Debt Expense	362	406	-	406	44	12.22 %	De minimus amount.
26	675 Miscellaneous Expenses	16,522	33,751	-	33,751	17,229	104.28 %	Reflects the fallout from an adjustment made in 2012TY.
27	TOTAL	209,420	220,069	18,780	238,850	25,182	13.69 %	
28								
29	Less: 766 Reg. Comm Exp	(25,505)	(15,188)	(14,564)	(29,753)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	183,915	204,881	4,216	209,097	25,182	13.69 %	
32								
33	Total Customers (ERC's)	<u>1,263.6</u>			<u>1,266.3</u>	3	0.21 %	
34								
35	Consumer Price Index - U	<u>229.594</u>			<u>237.017</u>	7.423	3.23 %	
36								
37	Benchmark Index: Increase in Customer ERC's					1.0021		
38	Increase in CPI					1.0323		
						<u>1.0345</u>		

Operation & Maintenance Expense Comparison - Wastewater

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

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 12/31/12	(3) Current TY 12/31/15	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	83,897	78,799	5,319	84,118	221	0.26 %	Under benchmark
2	703 Salaries & Wages - Officers, Etc.	-	3,765	141	3,906	3,906	100.00 %	Was included in line 2 in 2012TY.
3	704 Employee Pensions & Benefits	17,826	26,940	1,802	28,742	10,916	61.24 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	19,000	14,400	-	14,400	(4,600)	(24.21) %	Under benchmark
6	715 Purchased Power	53,922	58,915	-	58,915	4,993	9.26 %	Increase in power used at the WWTP.
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-
8	718 Chemicals	8,060	12,399	3,257	15,656	7,596	94.24 %	Used more chlorine for disinfection due to increased flow and dosage rate, polymer used for sludge dewatering
9	720 Materials & Supplies	10,494	16,017	-	16,017	5,523	52.63 %	Reflects the variance from year to year in repair activities and costs associated with them.
10	731 Contractual Services - Engr.	551	-	-	-	(551)	(100.00) %	Under benchmark
11	732 Contractual Services - Acct.	2,326	3,197	-	3,197	871	37.44 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	66	7	-	7	(59)	(89.99) %	Under benchmark
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-
15	736 Contractual Services - Other	8,335	2,054	-	2,054	(6,281)	(75.36) %	Under benchmark
16	741 Rental of Building/Real Prop.	112	103	-	103	(9)	(8.23) %	Under benchmark
17	742 Rental of Equipment	-	-	-	-	-	-	-
18	750 Transportation Expenses	7,936	5,091	153	5,244	(2,692)	(33.92) %	Under benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	9,694	-	9,694	9,694	100.00 %	General liability insurance expense wasn't allocated in this line item in the previous TY. See line 22.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-
22	759 Insurance - Other	9,828	2,129	-	2,129	(7,699)	(78.34) %	Under benchmark
23	760 Advertising Expense	22	-	-	-	(22)	(100.00) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.	23,440	14,419	13,854	28,272	n/a	n/a %	-
25	767 Reg. Comm. Exp. - Other	28	504	-	504	476	1,700.63 %	Reflects the fallout from an adjustment made in 2012TY.
26	770 Bad Debt Expense	333	386	-	386	53	15.81 %	De minimus amount
27	775 Miscellaneous Expenses	32,826	49,251	5,100	54,351	21,525	65.57 %	-
28								
29	TOTAL	\$ 279,002	\$ 298,069	\$ 29,625	\$ 327,694	\$ 43,860	17.16 %	
30								
31	Less: 766 Reg. Comm Exp	(23,440)	(14,419)	(13,854)	(28,272)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	255,562	283,650	15,772	299,422	43,860	17.16 %	
34								
35	Total Customers (ERC's)	<u>1,163.3</u>			<u>1,204.5</u>	41	3.54 %	
36								
37	Consumer Price Index - U	<u>229.594</u>			<u>237.017</u>	7.423	3.23 %	
38								
39	Benchmark Index: Increase in Customer ERC's					1.0354		
40	Increase in CPI					1.0323		
41								
42						<u>1.0688</u>		

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 81	underground utility location notifications
2	Other Outside Services	LSL Corporation Service Company	\$ 90	corporation agent services
		Total	\$ 171	

Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-W5
 Test Year Ended: 12/31/2015

Schedule: B-10
 Page 1 of 1
 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	42.23	15,203	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	14.08	5,069	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	35.19	7,038	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	43.99	6,599	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	2.11	274	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	21.12	3,168	U&U Analysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	14.08	3,450	Consolidated Rates
8	Guastella Associates	Gary White	200.00	10.56	2,112	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				317	Filing Fee
10	Water Service Corp.	Other staff			704	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					Customer notices, postage
12	Consultants Travel				475	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				528	Travel, Hotel/Accommodation, Rental Care, Airfare
14	Water Service Corp. / UIF				2,639	Notices - postage, printing, publication
15	Additional Rate Case Exp Generic Docket					
16	Estimate Through				\$ 47,576	
17						
18						
19	[] PAA					
20	[x] Commission Hearing					
21						
22	Amortization Period 4 Years					
23	Explanation if different from Section 367.0816, Florida					
24						
25	Amortization of Rate Case Expense:					
26						
27			(A)	(B)	(C)	
28			Water	Wastewater	Total	
29	Prior unamortized rate case expenses		\$ 31,296	\$ 29,769	\$ 61,064	
30	Unamortized Generic Dkt Rate Case Expense		2,579	2,453	5,032	
30	Current rate case expense		24,383	23,193	47,576	
31	Total projected rate case expense		58,258	55,415	113,672	
32	Annual Amortization		\$ 14,564	\$ 13,854	\$ 28,418	
33						
34	Method of allocation between systems:					
35			1,266.30	1,204.50	2,470.80	
36	Customers (based on ERCs)		51.25%	48.75%	100.00%	

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

Florida Public Service Commission

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

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Cypress Lakes WWTP Sediment Removal	Q3 2016	\$ 50,200	120 months	

Allocation of Expenses

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

Preparer: Frank Seldman

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.

Cypress Lakes Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Amounts Allocated			51.29%	48.71%
			Other Companies/	Cypress Lakes Utilities, Inc.	Total		Other Companies/	Cypress Lakes Utilities, Inc.	Total		
No.	No.	Description	Utilities, Inc.	Systems	Total	Method	Utilities, Inc.	Systems	Total	Water	Sewer
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,770	307,765	\$310,535	1,421	1,349
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$443	49,007	\$49,450	227	216
4	409	Gains/Losses from Dispositi	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility E	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Constructio	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$37)	(4,118)	(\$4,155)	(19)	(18)
8	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$3,166	350,177	\$353,343	1,624	1,542
9	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$6,308	697,638	\$703,946	3,236	3,072
10	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$798	88,241	\$89,039	409	389
11	632/732	Contractual Services - Acco	0.90%	99.10%	100.00%	ERC	\$483	53,434	\$53,917	248	235
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Othe	0.90%	99.10%	100.00%	ERC	\$758	83,826	\$84,584	389	369
14	641	Rent Expense	0.90%	99.10%	100.00%	ERC	\$15	1,689	\$1,704	8	7
15	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	\$9	1,050	\$1,060	5	5
16	657	Insurance - General Liability	0.90%	99.10%	100.00%	ERC	\$1,666	184,294	\$185,960	855	812
17	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$55	6,046	\$6,101	28	27
18	670/770	Bad Debt Expense	0.90%	99.10%	100.00%	ERC	\$9	1,008	\$1,017	5	4
19	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$1,036	114,541	\$115,577	531	504
20							\$17,480	\$1,934,597	\$1,952,077	8,966	8,514
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$1,375	\$34,900	\$36,275	705	670
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$1,336	\$33,837	\$35,173	685	650
26	410	Miscellaneous Non-Utility E	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	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,761	\$44,119	\$45,880	903	858
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$9	\$233	\$242	5	4
32	631/731	Contractual Services - Engir	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	3.79%	96.21%	100.00%	ERC	\$114	\$2,886	\$3,000	58	55
35	636/736	Contractual Services - Othe	3.79%	96.21%	100.00%	ERC	\$156	\$3,959	\$4,115	80	76
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$691	\$17,531	\$18,222	354	336
38	667/767	Reg. Commission Exp. - Oth	3.79%	96.21%	100.00%	ERC	(\$208)	(\$5,287)	(\$5,495)	(107)	(101)
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$333	\$8,445	\$8,777	171	162
40							\$ 5,566	\$ 140,627	\$146,193	2,855	2,711
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: Cypress Lakes Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: Frank Seldman

Cypress Lakes Utilities, Inc.
Allocation Percentage

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

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending February 28, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.29%	48.71%
							Cypress Lakes Utilities, Inc.	Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,774	311,096	\$313,870	1,423	1,351
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$431	48,132	\$48,563	221	210
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	0.89%	99.11%	100.00%	ERC	\$20	2,279	\$2,300	10	10
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,026	337,884	\$340,910	1,552	1,474
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,547	507,746	\$512,294	2,333	2,215
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$530	59,189	\$59,719	272	258
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$488	54,539	\$55,028	251	238
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$734	81,988	\$82,722	377	358
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$15	1,689	\$1,704	8	7
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$2	255	\$257	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,458	162,808	\$164,266	748	710
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$99	11,053	\$11,152	51	48
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	(\$8)	(\$845)	(\$852)	(4)	(4)
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,201	134,107	\$135,308	616	585
20							\$15,320	\$1,711,920	\$1,727,240	7,858	7,461
21											
22	Water Service Corp. Allocated State Expenses										
23											
24	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$783	\$19,902	\$20,685	402	382
25	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$950	\$24,052	\$25,001	487	463
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	\$4	\$5	0	0
28	427	Interest Expense	3.90%	96.10%	100.00%	ERC	\$0	\$0	\$0	-	-
29	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,822	\$45,689	\$47,511	935	888
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$31	\$793	\$824	16	15
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.84%	96.16%	100.00%	ERC	\$5	\$135	\$140	3	3
34	635	Testing Expense	3.79%	96.21%	100.00%	ERC	(\$114)	(\$2,886)	(\$3,000)	(58)	(55)
35	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	(\$143)	(\$3,627)	(\$3,770)	(73)	(70)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$756	\$19,199	\$19,954	388	368
38	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	(\$4)	(\$101)	(\$105)	(2)	(2)
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$318	\$8,086	\$8,405	163	155
40							\$ 4,406	\$ 111,245	\$115,651	2,260	2,146
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: Cypress Lakes Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: Frank Seidman

Cypress Lakes Utilities, Inc.
Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			51.29% Water	48.71% Sewer
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,794	312,948	\$315,743	1,433	1,361
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$368	40,987	\$41,354	189	179
4	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Interest During Construction	0.97%	99.03%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-2577.34%	2677.34%	100.00%	ERC	\$772	(802)	(\$30)	396	376
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,241	361,386	\$364,627	1,662	1,579
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,840	428,173	\$432,013	1,969	1,870
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$645	71,888	\$72,533	331	314
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$514	57,364	\$57,879	264	251
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,083	120,756	\$121,839	555	527
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,739	\$1,755	8	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$2	207	\$208	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,645	183,415	\$185,059	844	801
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$54	6,055	\$6,109	28	26
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$20	2,263	\$2,284	10	10
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,864	207,858	\$209,722	956	908
20							<u>\$16,858</u>	<u>\$1,794,235</u>	<u>\$1,811,093</u>	<u>8,647</u>	<u>8,211</u>
21	Water Service Corp. Allocated State Expenses:										
22	403	Depreciation Expenses	3.78%	96.22%	100.00%	ERC	\$4,355	\$110,744	\$115,099	2,234	2,121
23	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$858	\$21,768	\$22,626	440	418
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
27	601/701/603/703	Salaries	3.83%	96.17%	100.00%	ERC	\$1,989	\$49,917	\$51,907	1,020	969
28	604/704	Employee Benefits	3.78%	96.22%	100.00%	ERC	\$6	\$159	\$165	3	3
29	620/720	Materials and Supplies	3.78%	96.22%	100.00%	ERC	\$16	\$402	\$418	8	8
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	636/736	Contractual Services - Other	3.78%	96.22%	100.00%	ERC	\$119	\$3,021	\$3,140	61	58
34	642/742	Rental of Equipment	3.78%	96.22%	100.00%	ERC	\$21	\$535	\$556	11	10
35	650/750	Transportation Expense	3.78%	96.22%	100.00%	ERC	\$766	\$19,475	\$20,241	393	373
36	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$13	\$318	\$331	6	6
37	675/775	Miscellaneous Expenses	3.78%	96.22%	100.00%	ERC	\$353	\$8,978	\$9,331	181	172
38							<u>\$ 8,496</u>	<u>\$ 215,321</u>	<u>\$223,818</u>	<u>4,358</u>	<u>4,138</u>
39	Water Service Corp. Allocated UI Expenses:										
40	427	Interest Expense	0.55%	99.45%	100.00%	Unallocated Rate Base	\$16,150	\$2,923,727	\$2,939,877	8,283	7,866
41							<u>\$ 16,150</u>	<u>\$ 2,923,727</u>	<u>\$2,939,877</u>	<u>8,283</u>	<u>7,866</u>

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

Allocation of Expenses

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

Preparer: Frank Seldman

Cypress Lakes Utilities, Inc.
Allocation Percentage

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

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			51.29% Water	48.71% Sewer
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$3,103	346,916	\$350,020	1,592	1,512
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$325	36,175	\$36,500	167	158
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	0.89%	99.11%	100.00%	ERC	(\$7)	(784)	(\$791)	(4)	(3)
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	\$12	1,361	\$1,374	6	6
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,530	393,034	\$396,564	1,811	1,719
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,464	385,718	\$389,182	1,777	1,687
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$663	73,760	\$74,423	340	323
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$480	53,437	\$53,917	246	234
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,004	111,768	\$112,772	515	489
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,739	\$1,755	8	8
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	317	\$320	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,674	186,352	\$188,025	859	815
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$205	22,827	\$23,032	105	100
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$18	1,988	\$2,006	9	9
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,458	162,281	\$163,738	748	710
							<u>\$15,947</u>	<u>\$1,776,890</u>	<u>\$1,792,837</u>	<u>8,180</u>	<u>7,767</u>
21		Water Service Corp. Allocated State Expenses									
24	403	Depreciation Expenses	3.77%	96.23%	100.00%	ERC	\$923	\$23,547	\$24,470	474	450
25	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$885	\$22,501	\$23,386	454	431
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Taxes Other than Income	3.78%	96.22%	100.00%	ERC	(\$170)	(\$4,330)	(\$4,500)	(87)	(83)
28	427	Interest Expense	3.83%	96.17%	100.00%	ERC	\$0	\$5	\$5	0	0
29	601/701/603/703	Salaries	3.82%	96.18%	100.00%	ERC	\$1,842	\$46,316	\$48,158	945	897
30	604/704	Employee Benefits	3.78%	96.22%	100.00%	ERC	\$12	\$293	\$305	6	6
31	620/720	Materials and Supplies	3.77%	96.23%	100.00%	ERC	\$18	\$467	\$486	9	9
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.78%	96.22%	100.00%	ERC	\$93	\$2,374	\$2,467	48	45
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	3.78%	96.22%	100.00%	ERC	\$1,002	\$25,545	\$26,547	514	488
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$1,089	\$27,617	\$28,706	558	530
							<u>\$ 5,695</u>	<u>\$ 144,334</u>	<u>\$150,029</u>	<u>2,921</u>	<u>2,774</u>
42		Water Service Corp. Allocated UI Expenses									
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>

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

Allocation of Expenses

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

Preparer: Frank Seidman

Cypress Lakes Utilities, Inc.
Allocation Percentage

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

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage		
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.29%	48.71%	
							Cypress Lakes Utilities, Inc.	Systems	Total			Water
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,835	315,947	\$318,782	1,454	1,381	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$290	32,216	\$32,506	149	141	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$7)	(795)	(\$802)	(4)	(3)	
6	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$1)	(123)	(\$124)	(1)	(1)	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,187	353,556	\$356,743	1,634	1,552	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,915	434,356	\$438,272	2,008	1,907	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$584	64,828	\$65,412	300	285	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$482	53,435	\$53,917	247	235	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$971	107,735	\$108,706	498	473	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,801	\$1,817	8	8	
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$7	730	\$736	3	3	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,652	183,307	\$184,959	847	805	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$241	26,784	\$27,026	124	118	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,383	\$1,396	6	6	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$992	110,071	\$111,063	509	483	
19							\$15,177	\$1,685,232	\$1,700,410	7,784	7,393	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$931	\$23,660	\$24,591	477	453	
24	408	Taxes Other than Income	3.79%	96.21%	100.00%	ERC	\$778	\$19,722	\$20,499	399	379	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0	
28	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$1,987	\$49,808	\$51,795	1,019	968	
29	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$20	\$510	\$530	10	10	
30	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$17	\$430	\$447	9	8	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$9	\$222	\$230	4	4	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$1,098	\$27,877	\$28,974	563	535	
37	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$37	\$935	\$972	19	18	
38	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$295	\$7,489	\$7,784	151	144	
39							\$ 5,171	\$ 130,657	\$135,828	2,652	2,519	
40												
41												
42	Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
44							\$ -	\$ -	\$0	-	-	
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

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

Preparer: Frank Seidman

Cypress Lakes Utilities, Inc.
Allocation Percentage

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

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending June 30, 2015					
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.28% Water	48.72% Sewer	
							Cypress Lakes Utilities, Inc.	Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,666	296,739	\$299,405	1,367	1,299	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$298	33,016	\$33,314	153	145	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$13)	(1,417)	(\$1,430)	(7)	(6)	
6	427	Interest Expense	-542.85%	642.85%	100.00%	ERC	\$776	(919)	(\$143)	398	378	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,282	363,569	\$366,852	1,683	1,599	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$5,504	609,644	\$615,148	2,823	2,681	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$713	78,996	\$79,709	366	347	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$482	53,434	\$53,917	247	235	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$960	106,296	\$107,256	492	467	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$16	1,801	\$1,817	8	8	
14	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	\$8	914	\$923	4	4	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,659	183,726	\$185,384	851	808	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$475	52,639	\$53,115	244	232	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$11	1,259	\$1,270	6	6	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,271	140,741	\$142,011	652	619	
19							\$18,110	\$1,920,438	\$1,938,548	9,288	8,822	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$929	\$23,595	\$24,524	476	453	
24	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$859	\$21,764	\$22,623	441	418	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	0	0	
28	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,417	\$60,519	\$62,936	1,240	1,177	
29	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$67	\$1,688	\$1,755	34	33	
31	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$11	\$289	\$300	6	6	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$930	\$23,601	\$24,531	477	453	
37	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$38	\$970	\$1,008	20	19	
38	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$239	\$6,072	\$6,311	123	117	
39							\$	\$ 5,491	\$ 138,502	\$143,993	2,816	2,675
40												
41												
42	Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.54%	99.46%	100.00%	Unallocated Rate Base	\$16,156	\$2,969,898	\$2,986,054	8,286	7,871	
44							\$	16,156	\$ 2,969,898	\$2,986,054	8,286	7,871
45												
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

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

Preparer: Frank Seidman

Cypress Lakes Utilities, Inc.
 Allocation Percentage

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

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending July 31, 2015						
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.28% Water	48.72% Sewer		
							Cypress Lakes Utilities, Inc.	Systems	Total				
Water Service Corp. Allocated Expenses:													
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,902	323,489	\$326,391	1,488	1,414		
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$300	33,253	\$33,553	154	146		
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$16)	(1,777)	(\$1,793)	(8)	(8)		
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$3)	(305)	(\$308)	(1)	(1)		
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,470	385,109	\$388,579	1,779	1,690		
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,047	449,122	\$453,169	2,075	1,971		
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$570	63,267	\$63,837	292	278		
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$571	63,346	\$63,917	293	278		
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$902	100,153	\$101,056	463	440		
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8		
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	301	\$303	1	1		
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,652	183,308	\$184,960	847	805		
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$571	63,335	\$63,905	293	278		
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$10	1,101	\$1,111	5	5		
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,195	132,614	\$133,809	613	582		
19							\$16,189	\$1,798,174	\$1,814,362	8,302	7,886		
Water Service Corp. Allocated State Expenses:													
21	403	Depreciation Expenses	3.78%	96.22%	100.00%	ERC	\$994	\$25,268	\$26,261	510	484		
22	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$631	\$15,982	\$16,613	323	307		
23	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
24	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
25	427	Interest Expense	3.86%	96.14%	100.00%	ERC	\$0	\$4	\$4	0	0		
26	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,586	\$64,835	\$67,421	1,326	1,260		
27	604/704	Employee Benefits	3.80%	96.20%	100.00%	ERC	\$118	\$2,985	\$3,103	60	57		
28	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$30	\$752	\$782	15	14		
29	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
30	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
31	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
32	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$312	\$7,919	\$8,230	160	152		
33	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$927	\$23,552	\$24,479	475	451		
35	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$13	\$327	\$340	7	6		
36	675/775	Miscellaneous Expenses	3.80%	96.20%	100.00%	ERC	\$529	\$13,385	\$13,925	271	258		
37							\$	6,139	\$	155,020	\$161,158	3,148	2,990
Water Service Corp. Allocated UI Expenses:													
38	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
39							\$	-	\$	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: Cypress Lakes Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		Amounts Allocated			51.26% Water	48.74% Sewer
							Cypress Lakes Utilities, Inc.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,983	332,119	\$335,102	1,529	1,454
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$283	31,351	\$31,634	145	138
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$18)	(2,014)	(\$2,032)	(9)	(9)
6	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$2)	(167)	(\$168)	(1)	(1)
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,091	342,682	\$345,772	1,584	1,506
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,722	523,495	\$528,217	2,421	2,301
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$764	84,752	\$85,516	392	373
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$571	63,345	\$63,917	293	278
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	(\$227)	(25,139)	(\$25,365)	(116)	(111)
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,044	115,766	\$116,810	535	509
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	313	\$315	1	1
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,654	183,407	\$185,061	848	806
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$130	14,411	\$14,541	67	63
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$11	1,186	\$1,197	5	5
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,120	124,179	\$125,300	574	546
19							<u>\$16,147</u>	<u>\$1,791,545</u>	<u>\$1,807,692</u>	<u>8,277</u>	<u>7,870</u>
20											
21											
22	Water Service Corp. Allocated State Expenses										
23	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$939	\$23,856	\$24,795	481	458
24	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$798	\$20,209	\$21,007	409	389
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	427	Interest Expense	3.73%	96.27%	100.00%	ERC	\$0	\$5	\$5	0	0
28	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,564	\$64,214	\$66,778	1,314	1,250
29	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$12	\$312	\$325	6	6
30	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$23	\$584	\$607	12	11
31	631/731	Contractual Services - Engineering	3.79%	96.21%	100.00%	ERC	\$111	\$2,806	\$2,916	57	54
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	635	Tasting Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$8	\$198	\$205	4	4
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$869	\$22,056	\$22,925	445	423
37	667/767	Reg. Commission Exp. - Other	3.79%	96.21%	100.00%	ERC	\$12	\$312	\$324	6	6
38	675/775	Miscellaneous Expenses	3.71%	96.29%	100.00%	ERC	\$111	\$2,882	\$2,993	57	54
39							<u>\$ 5,447</u>	<u>\$ 137,434</u>	<u>\$142,881</u>	<u>2,792</u>	<u>2,655</u>
40											
41											
42	Water Service Corp. Allocated UI Expenses										
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
45											
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
 Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending September 30, 2015			Allocation Percentage		
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.26%	48.74%	
							Cypress Lakes Utilities, Inc.	Systems	Total			Water
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,931	329,053	\$331,984	1,502	1,429	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$276	30,837	\$31,113	141	134	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$23)	(2,529)	(\$2,552)	(12)	(11)	
6	427	Interest Expense	-472.36%	572.36%	100.00%	ERC	\$714	(865)	(\$151)	366	348	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,337	373,041	\$376,378	1,710	1,626	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,194	357,129	\$360,323	1,637	1,557	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$601	67,238	\$67,839	308	293	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$567	63,350	\$63,917	290	276	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,007	112,537	\$113,544	516	491	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8	
14	650/750	Transportation Expenses	0.88%	99.12%	100.00%	ERC	\$2	269	\$272	1	1	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,640	183,320	\$184,960	840	799	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$464	51,869	\$52,333	238	226	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$8	915	\$923	4	4	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,088	121,653	\$122,741	558	530	
19							\$15,822	\$1,689,674	\$1,705,496	8,110	7,712	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$1,009	\$25,632	\$26,642	517	492	
24	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$808	\$20,474	\$21,282	414	394	
25	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
26	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
27	427	Interest Expense	3.85%	96.15%	100.00%	ERC	\$0	\$5	\$5	0	0	
28	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$2,441	\$61,132	\$63,574	1,251	1,190	
29	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$21	\$529	\$550	11	10	
30	620/720	Materials and Supplies	3.79%	96.21%	100.00%	ERC	\$7	\$185	\$192	4	4	
31	631/731	Contractual Services - Engineering	3.79%	96.21%	100.00%	ERC	(\$111)	(\$2,806)	(\$2,916)	(57)	(54)	
32	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
33	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
34	636/736	Contractual Services - Other	3.79%	96.21%	100.00%	ERC	\$1	\$36	\$37	1	1	
35	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$787	\$19,974	\$20,761	403	384	
37	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
38	675/775	Miscellaneous Expenses	3.79%	96.21%	100.00%	ERC	\$363	\$9,216	\$9,579	186	177	
39							\$	\$	\$	\$	\$	
40							5,328	134,377	139,705	2,731	2,597	
41												
42	Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.47%	99.53%	100.00%	Unallocated Rate Base	\$14,015	\$2,990,713	\$3,004,727	7,184	6,831	
44							\$	\$	\$	\$	\$	
45							14,015	2,990,713	3,004,727	7,184	6,831	
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: Cypress Lakes Utilities, Inc.
Docket No.: 110257-W5
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2015			Allocation Percentage		
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.25% Water	48.75% Sewer	
							Cypress Lakes Utilities, Inc.	Systems	Total			
Water Service Corp. Allocated Expenses:												
1												
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,946	329,240	\$332,186	1,510	1,436	
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$274	30,450	\$30,723	140	133	
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	0.89%	99.11%	100.00%	ERC	(\$26)	(2,852)	(\$2,878)	(13)	(12)	
7	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$2)	(236)	(\$238)	(1)	(1)	
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,310	368,344	\$371,654	1,697	1,613	
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,623	514,456	\$519,079	2,369	2,254	
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$639	71,125	\$71,764	328	312	
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$569	63,347	\$63,917	292	277	
12	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$20	2,180	\$2,200	10	10	
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,287	143,226	\$144,513	660	627	
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	9	8	
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	374	\$377	2	2	
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,759	195,768	\$197,527	902	858	
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$853	94,906	\$95,758	437	416	
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,376	\$1,388	6	6	
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,337	148,795	\$150,132	685	652	
20							\$17,622	\$1,962,355	\$1,979,977	9,032	8,590	
21												
22	Water Service Corp. Allocated State Expenses											
23												
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$1,067	\$26,968	\$28,035	547	520	
25	408	Taxes Other than Income	3.81%	96.19%	100.00%	ERC	\$823	\$20,756	\$21,579	422	401	
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	3.81%	96.19%	100.00%	ERC	\$10	\$245	\$255	5	5	
29	601/701/603/703	Salaries	3.86%	96.14%	100.00%	ERC	\$2,417	\$60,255	\$62,673	1,239	1,178	
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
31	620/720	Materials and Supplies	3.81%	96.19%	100.00%	ERC	\$28	\$703	\$731	14	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	3.81%	96.19%	100.00%	ERC	\$22	\$553	\$575	11	11	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	3.81%	96.19%	100.00%	ERC	\$947	\$23,938	\$24,885	486	462	
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$147	\$3,726	\$3,873	76	72	
39	675/775	Miscellaneous Expenses	3.81%	96.19%	100.00%	ERC	\$364	\$9,200	\$9,564	187	178	
40							\$ 5,826	\$ 146,345	\$152,170	2,986	2,840	
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: Cypress Lakes Utilities, Inc.
 Docket No.: 110257-W5
 Schedule Year Ended: December 31, 2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
 Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2015			Amounts Allocated		
			Cypress Lakes Utilities, Inc.	Systems	Total		Other Companies/			51.25% Water	48.75% Sewer	
							Cypress Lakes Utilities, Inc.	Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,955	329,401	\$332,357	1,515	1,441	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$270	29,993	\$30,263	138	132	
3	409	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$26)	(2,899)	(\$2,925)	(13)	(13)	
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$4)	(475)	(\$479)	(2)	(2)	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$4,104	455,542	\$459,646	2,103	2,001	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,796	532,295	\$537,091	2,458	2,338	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$569	63,179	\$63,748	292	278	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$678	75,203	\$75,881	347	330	
11	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,082	120,054	\$121,135	554	527	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$17	1,857	\$1,874	8	8	
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$5	558	\$563	3	2	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,723	191,274	\$192,997	883	840	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,462	162,279	\$163,741	749	713	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$12	1,279	\$1,290	6	6	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,267	140,598	\$141,865	649	618	
19							<u>\$18,909</u>	<u>\$2,100,137</u>	<u>\$2,119,046</u>	<u>9,691</u>	<u>9,218</u>	
20												
21												
22	Water Service Corp. Allocated State Expenses											
23												
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$989	\$24,943	\$25,932	507	482	
25	408	Taxes Other than Income	3.82%	96.18%	100.00%	ERC	\$775	\$19,511	\$20,286	397	378	
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	0	
29	601/701/603/703	Salaries	3.87%	96.13%	100.00%	ERC	\$2,483	\$61,736	\$64,219	1,272	1,210	
30	604/704	Employee Benefits	3.81%	96.19%	100.00%	ERC	(\$6)	(\$139)	(\$145)	(3)	(3)	
31	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$26	\$657	\$683	13	13	
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	3.82%	96.18%	100.00%	ERC	\$4	\$91	\$95	2	2	
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
37	650/750	Transportation Expense	3.82%	96.18%	100.00%	ERC	\$844	\$21,264	\$22,108	432	411	
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$4	\$104	\$108	2	2	
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$465	\$11,726	\$12,191	238	227	
40							<u>\$ 5,585</u>	<u>\$ 139,896</u>	<u>\$145,481</u>	<u>2,862</u>	<u>2,723</u>	
41												
42	Water Service Corp. Allocated UI Expenses											
43												
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
46												

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

Allocation of Expenses

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

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
Allocation Percentage

Line	G/L Acct.	Description	Allocation Percentages			Description of Allocation	Historical Month Ending December 31, 2015			Allocation Percentage	
			Cypress Lakes Utilities, Inc.	Systems	Total		Amounts Allocated			51.25%	48.75%
							Cypress Lakes Utilities, Inc.	Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,833	316,189	\$319,022	1,452	1,381
3	408	Taxes Other than Income	0.83%	99.17%	100.00%	ERC	(\$0)	(42)	(\$42)	(0)	(0)
4	409	Gains/Losses from Disposition of Utility	0.90%	99.10%	100.00%	ERC	\$1	99	\$100	0	0
5	410	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	\$182	20,257	\$20,439	93	89
6	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$29)	(3,277)	(\$3,307)	(15)	(14)
7	427	Interest Expense	-4114.52%	4214.52%	100.00%	ERC	\$870	(891)	(\$21)	446	424
8	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$2,858	317,579	\$320,437	1,465	1,393
9	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$6,179	686,599	\$692,778	3,167	3,012
10	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$699	77,647	\$78,345	358	341
11	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$679	75,461	\$76,140	348	331
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,053	116,996	\$118,049	540	513
14	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$33	3,715	\$3,748	17	16
15	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$3	295	\$299	1	1
16	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$1,723	191,465	\$193,188	883	840
17	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	(\$237)	(26,373)	(\$26,610)	(122)	(116)
18	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$10	1,124	\$1,134	5	5
19	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,206	134,041	\$135,247	618	588
20							<u>\$18,062</u>	<u>\$1,910,882</u>	<u>\$1,928,944</u>	<u>9,257</u>	<u>8,805</u>
21											
22		Water Service Corp. Allocated State Expenses									
23											
24	403	Depreciation Expenses	3.81%	96.19%	100.00%	ERC	\$1,118	\$28,204	\$29,322	573	545
25	408	Taxes Other than Income	3.82%	96.18%	100.00%	ERC	\$847	\$21,342	\$22,189	434	413
26	410	Miscellaneous Non-Utility Expenses	3.86%	96.14%	100.00%	ERC	\$127	\$3,164	\$3,291	65	62
27	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	3.84%	96.16%	100.00%	ERC	\$1	\$17	\$17	0	0
29	601/701/603/703	Salaries	3.86%	96.14%	100.00%	ERC	\$2,963	\$73,716	\$76,679	1,518	1,444
30	604/704	Employee Benefits	3.81%	96.19%	100.00%	ERC	(\$3)	(\$79)	(\$82)	(2)	(2)
31	620/720	Materials and Supplies	3.82%	96.18%	100.00%	ERC	\$22	\$563	\$586	11	11
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	3.81%	96.19%	100.00%	ERC	\$71	\$1,800	\$1,871	37	35
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	3.81%	96.19%	100.00%	ERC	\$323	\$8,138	\$8,461	165	157
36	642/742	Rental of Equipment	3.81%	96.19%	100.00%	ERC	\$11	\$269	\$279	5	5
37	650/750	Transportation Expense	3.81%	96.19%	100.00%	ERC	\$788	\$19,869	\$20,657	404	384
38	667/767	Reg. Commission Exp. - Other	3.81%	96.19%	100.00%	ERC	\$130	\$3,266	\$3,395	66	63
39	675/775	Miscellaneous Expenses	3.82%	96.18%	100.00%	ERC	\$767	\$19,318	\$20,085	393	374
40							<u>\$ 7,163</u>	<u>\$ 179,588</u>	<u>\$186,751</u>	<u>3,671</u>	<u>3,492</u>
41											
42		Water Service Corp. Allocated UI Expenses									
43											
44	427	Interest Expense	0.48%	99.52%	100.00%	Unallocated Rate Base	\$15,411	\$3,163,808	\$3,179,219	7,898	7,513
45							<u>\$ 15,411</u>	<u>\$ 3,163,808</u>	<u>\$3,179,219</u>	<u>7,898</u>	<u>7,513</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: Cypress Lakes Utilities, Inc.
Docket No.: 110257-WS
Schedule Year Ended: December 31, 2015
Interim Final
Historical Projected

Preparer: Frank Seidman

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.

Cypress Lakes Utilities, Inc.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2015			51.25% Water	48.75% Sewer	
			Cypress Lakes Utilities, Inc.		Total		Amounts Allocated					
			Other Companies/Systems	Other Companies/Systems			Cypress Lakes Utilities, Inc.	Other Companies/Systems	Total			
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$34,493	3,850,902	\$3,885,396	17,678	16,815	
2	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$3,557	395,374	\$398,931	1,823	1,734	
3	409	Gains/Losses from Disposition of Utility	0.90%	99.10%	100.00%	ERC	\$1	99	\$100	0	0	
4	410	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	\$182	20,257	\$20,439	93	89	
5	420	Interest During Construction	0.89%	99.11%	100.00%	ERC	(\$165)	(18,348)	(\$18,513)	(85)	(80)	
6	427	Interest Expense	-145.39%	245.39%	100.00%	ERC	\$3,116	(5,260)	(\$2,144)	1,597	1,519	
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$39,602	4,401,903	\$4,441,505	20,296	19,306	
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$55,139	6,126,372	\$6,181,510	28,259	26,880	
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$7,776	864,110	\$871,885	3,985	3,791	
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$6,565	729,696	\$736,260	3,364	3,200	
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	(\$207)	(22,958)	(\$23,165)	(106)	(101)	
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$11,884	1,321,103	\$1,332,987	6,091	5,794	
13	641	Rent Expense	0.89%	99.11%	100.00%	ERC	\$211	23,459	\$23,670	108	103	
14	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$50	5,582	\$5,633	26	25	
15	657	Insurance - General Liability	0.89%	99.11%	100.00%	ERC	\$19,905	2,212,443	\$2,232,348	10,201	9,704	
16	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$4,372	485,830	\$490,202	2,241	2,131	
17	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$126	14,037	\$14,164	65	62	
18	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$15,034	1,671,478	\$1,686,512	7,705	7,329	
19							\$201,642	\$22,076,078	\$22,277,720	103,343	98,299	
20							\$0	\$0	\$0			
21	Water Service Corp. Allocated State Expenses:											
22	403	Depreciation Expenses	3.79%	96.21%	100.00%	ERC	\$15,412	\$391,217	\$406,630	7,899	7,513	
23	408	Taxes Other than Income	3.80%	96.20%	100.00%	ERC	\$10,348	\$261,917	\$272,264	5,303	5,044	
24	410	Miscellaneous Non-Utility Expenses	3.86%	96.14%	100.00%	ERC	\$127	\$3,164	\$3,291	65	62	
25	414	Taxes Other than Income	3.78%	96.22%	100.00%	ERC	(\$170)	(\$4,330)	(\$4,500)	(87)	(83)	
26	427	Interest Expense	3.81%	96.19%	100.00%	ERC	\$12	\$309	\$321	6	6	
27	601/701/603/703	Salaries	3.84%	96.16%	100.00%	ERC	\$27,273	\$662,255	\$709,529	13,978	13,296	
28	604/704	Employee Benefits	3.79%	96.21%	100.00%	ERC	\$180	\$4,571	\$4,751	92	88	
29	620/720	Materials and Supplies	3.80%	96.20%	100.00%	ERC	\$295	\$7,458	\$7,752	151	144	
30	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(0)	(0)	
31	633/733	Contractual Services - Legal	3.82%	96.18%	100.00%	ERC	\$77	\$1,934	\$2,011	39	37	
32	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0	
33	636/736	Contractual Services - Other	3.80%	96.20%	100.00%	ERC	\$914	\$23,173	\$24,087	469	446	
34	642/742	Rental of Equipment	3.79%	96.21%	100.00%	ERC	\$32	\$804	\$835	16	15	
35	650/750	Transportation Expense	3.79%	96.21%	100.00%	ERC	\$10,404	\$263,881	\$274,285	5,332	5,072	
36	667/767	Reg. Commission Exp. - Other	3.82%	96.18%	100.00%	ERC	\$182	\$4,570	\$4,752	93	88	
37	675/775	Miscellaneous Expenses	3.80%	96.20%	100.00%	ERC	\$5,226	\$132,424	\$137,650	2,678	2,548	
38							\$70,312	\$1,773,345	\$1,843,658	36,035	34,277	
39							\$0	\$0	\$0			
40	Water Service Corp. Allocated UI Expenses:											
41	427	Interest Expense	0.51%	99.49%	100.00%	Unallocated Rate Base	\$61,732	\$12,048,146	\$12,109,878	31,638	30,094	
42							\$61,732	\$12,048,146	\$12,109,878	31,638	30,094	
43							\$0	\$0	\$0			

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

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(851)		(851)		
3	302.1 Franchises	945		945		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	2,079		2,079		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	2,027		2,027		
11	308.2 Infiltration Galleries & Tunnels			-		
12	309.2 Supply Mains	1,055		1,055		
13	310.2 Power Generation Equipment	32		32		
14	311.2 Pumping Equipment			-		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	1,047		1,047		
19	311.3 Pumping Equipment	8,459		8,459		
20	320.3 Water Treatment Equipment	1,516		1,516		
21	339.3 Other Plant & Misc. Equipment			-		
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements	141		141		
25	311.4 Pumping Equipment	12		12		
26	330.4 Distr. Reservoirs & Standpipes	2,075	326	2,401		
27	331.4 Transm. & Distribution Mains	14,601		14,601		
28	333.4 Services	7,479		7,479		
29	334.4 Meters & Meter Installations	9,161		9,161		
30	335.4 Hydrants	2,176		2,176		
31	336.4 Backflow Prevention Device	86		86		
32	339.4 Other Plant & Misc. Equipment			-		
33	GENERAL PLANT					
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	1,738	(607)	1,131		
36	340.5 Office Furniture & Equipment	34,508	(17,289)	17,219		
37	341.5 Transportation Equipment	13,407	(5,768)	7,639		
38	342.5 Stores Equipment		(1,371)	(1,371)		
39	343.5 Tools, Shop & Garage Equipment	2,816	(212)	2,604		
40	344.5 Laboratory Equipment	435	-	435		
41	345.5 Power Operated Equipment	14	(7)	7		
42	346.5 Communication Equipment	266	(130)	137		
43	347.5 Miscellaneous Equipment			-		
44	348.5 Other Tangible Plant			-		
45						
46	TOTAL	\$ 105,224	\$ (25,057)	\$ 80,167		N/A
47	LESS: AMORTIZATION OF CIAC	(17,842)		(17,842)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 87,382	\$ (25,057)	\$ 62,325		N/A

Net Depreciation Expense - Wastewater
 Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Historic 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	-		-		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	8		8		
8	355.2 Power Generation Equipment	-		-		
9	360.2 Collection Sewers - Force	7,116		7,116		
10	361.2 Collection Sewers - Gravity	26,040		26,040		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	6,857		6,857		
13	364.2 Flow Measuring Devices	-		-		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	-		-		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	4,076		4,076		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	11,281		11,281		
21	389.3 Other Plant & Misc. Equipment	76		76		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	4,327		4,327		
25	355.4 Power Generation Equipment	4,076		4,076		
26	380.4 Treatment & Disposal Equipment	19,171		19,171		
27	381.4 Plant Sewers	754		754		
28	382.4 Outfall Sewer Lines	-		-		
29	389.4 Other Plant & Misc. Equipment	101		101		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	354.3 Structures & Improvements	44		44		
32	366.6 Reuse Services	-		-		
33	367.6 Reuse Mtr/Installations	-		-		
34	374.5 Reuse Dist Reservoirs	12		12		
35	375.6 Reuse Trans. And Dist. System	87		87		
36	371.6 Pumping Equip RCLM Dist	-		-		
37	371.5 Pumping Equipment	-		-		
38	389.5 Other Plant & Misc Equipment	-		-		
39	GENERAL PLANT					
40	353.7 Land & Land Rights			-		
41	354.7 Structures & Improvements	53,293	607	53,900		
42	390.7 Office Furniture & Equipment	54	16,346	16,400		
43	391.7 Transportation Equipment	-	7,253	7,253		
44	392.7 Stores Equipment		1,371	1,371		
45	393.7 Tools, Shop & Garage Equipment	155	212	366		
46	394.7 Laboratory Equipment	463	7	470		
47	395.7 Power Operated Equipment	11	130	141		
48	396.7 Communication Equipment	-	-	-		
49	397.7 Miscellaneous Equipment	-	-	-		
50	398.7 Other Tangible Plant			-		
51	TOTAL	138,002	25,926	163,928		N/A
52	LESS: AMORTIZATION OF CIAC	(38,652)		(38,652)		
53						
54	NET DEPRECIATION EXPENSE - SEWER	\$ 99,350	\$ 25,926	\$ 125,276		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 - Cypress Lakes

Docket No.: 160101-WS

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

Interim [] Final [X]

Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	21,508	6,739	7,364	117	35,728
3	Adjust Current Year					
4	Test Year Per Books	\$ 21,508	\$ 6,739	\$ 7,364	\$ 117	\$ 35,728
5						
6	Adjustments to Test Year (Explain):					
7	Allocate ad valorem tax based on W/S Net Plant Per Books			(3,223)		(3,223)
8	Adjustment to RAF per B-3	(5,498)				(5,498)
9	Increase in ad valorem tax per B-3					
10	Payroll Tax for allocations/annualization/increase		249			249
11	Increase in RAFs associated with annualized water revenues per B-3	101				101
12	Total Test Year Adjustments	(5,397)	249	(3,223)		(8,371)
13						
14	Adjusted Test Year	16,111	6,988	4,141	117	27,358
15	Increase associated with Proforma Salaries		254			254
16	Change in ad valorem tax for net plant add per B-3			(5,741)		(5,741)
17	RAF's Assoc. with Revenue Increase	(265)				(265)
18	Total Adjustments for requested increases	\$ (265)	\$ 254	\$ (5,741)	\$ -	\$ (5,751)
19						
20	Total Balance	\$ 15,847	\$ 7,242	\$ (1,599)	\$ 117	\$ 21,606
21						
22	WASTEWATER					
23	Test Year	20,418	6,398	6,991	111	33,918
24	Adjust Current RAF					
25	Test Year Per Books	\$ 20,418	\$ 6,398	\$ 6,991	\$ 111	\$ 33,918
26						
27	Adjustments to Test Year (Explain):					
28	Allocate ad valorem tax based on W/S Net Plant Per Books			3,223		12,422
29	Adjustment to RAF per B-3	9,199				
30	Increase in ad valorem tax per B-3					
31	Payroll Tax for allocations/annualization/increase		236			236
32	Increase in RAFs associated with annualized sewer revenues	111				111
33	Total Test Year Adjustments	9,311	236	3,223		12,770
34						
35	Adjusted Test Year	29,729	6,634	10,213	111	46,687
36	Increase associated with Proforma Salaries		241			241
37	Change in ad valorem tax for net plant add per B-3			7,164		7,164
38	RAF's Assoc. with Revenue Increase	4,054				4,054
39	Total Adjustments for requested increases	4,054	241	7,164		11,460
40						
41	Total Balance	\$ 33,783	\$ 6,875	\$ 17,378	\$ 111	\$ 58,147

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Utilities, Inc. of Florida - Cypress Lakes

Page 1 of 1

Docket No.: 160101-WS

Preparer: Frank Seidman

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 84,596	\$ (11,805)	\$ 72,791	\$ 7,948	\$ 64,844
2							
3	Deferred Income Tax Expense	C-5	35,796	(35,796)	-	-	-
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		\$ 120,392	\$ (47,601)	\$ 72,791	\$ 7,948	\$ 64,844

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

Recap Schedules: B-1, B-2

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

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

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	\$ 5,469	\$ 29,515	\$ 34,984	\$ (13,563)	\$ 21,421
2	14,677	(14,677)	-	7,948	7,948
3					
4	20,146	14,838	34,984	(5,615)	29,369
5	7,203	1,045	8,248		8,248
6					
7	12,943	13,793	26,736	(5,615)	21,121
8					
9	Schedule M Adjustments:				
10	40	(40)	-	-	-
11	(13,653)	13,653	-	-	-
12					
13					
14	(13,613)	13,613	-	-	-
15					
16	(671)	27,406	26,736	(5,615)	21,121
17					-
18					
19	(671)	27,406	26,736	(5,615)	21,121
20	(37)	1,507	1,470	(309)	1,162
21					
22					
23					
24	(37)	1,507	1,470	(309)	1,162
25					
26	(634)	25,899	25,266	(5,306)	19,959
27	0.34	0.34	0.34	0.34	0.34
28	(215)	8,806	8,590	(1,804)	6,786
29					
30					
31					
32	(215)	8,806	8,590	(1,804)	6,786
33					
34	Summary:				
35	(37)	1,507	1,470	(309)	1,162
36	(215)	8,806	8,590	(1,804)	6,786
37					
38	\$ (252)	\$ 10,313	\$ 10,060	\$ (2,113)	\$ 7,948

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

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

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

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 212,898	\$ (59,321)	\$ 153,575	\$ 21,191	\$ 174,767
2	13,933	(13,933)	-	64,844	64,844
3					
4	226,831	(73,256)	153,575	86,035	239,611
5	58,767	8,526	67,292		67,292
6					
7	168,064	(81,780)	86,284	86,035	172,320
8					
9	Schedule M Adjustments:				
10	15	(15)	-		-
11	81,473	(81,473)	-		-
12					
13					
14	81,488	(81,488)	-	-	-
15					
16	249,552	(163,268)	86,284	86,035	172,320
17					
18					
19	249,552	(163,268)	86,284	86,035	172,320
20	13,725	(8,980)	4,745	4,732	9,478
21	(13,725)	13,725	-		-
22					
23					
24	-	4,745	4,745	4,732	9,478
25					
26	249,552	(168,013)	81,539	81,303	162,842
27	0.34	0.34	0.34	0.34	0.34
28	84,848	(57,125)	27,723	27,643	55,366
29					
30	-	-	-	-	-
31					
32	84,848	(57,125)	27,723	27,643	55,366
33					
34	Summary:				
35	-	4,745	4,745	4,732	9,478
36	84,848	(57,125)	27,723	27,643	55,366
37					
38	\$ 84,848	\$ (52,380)	\$ 32,468	\$ 32,375	\$ 64,844

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
 Page 1 of 1
 Preparer: Frank Seidman
 Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-WS
 Schedule Year Ended: 12/31/2015
 Interim [] Final [X]
 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	1,102	(882)	220	24	196
7						
8	Other Interest Expense - Intercompany	64,868	10,452	75,320	8,224	67,096
9						
10	AFUDC	(165)	165	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 65,805	\$ 9,735	\$ 75,540	\$ 8,248	\$ 67,293
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: C-4

Docket No.: 160101-WS

Page 1 of 1

Schedule Year Ended: 12/31/2015

Preparer: Frank Seidman

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	Utilitiy Adjusted	Water	Sewer
1	AFUDC	(165)	-	(165)	(57)	(108)
2	Meals & Entertainment (50%)	178	12	190	97	93
3		13	12	25	40	(15)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: C-5

Docket No.: 160101-WS

Page 1 of 2

Schedule Year Ended: 12/31/2015

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	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 88,610	\$ -	\$ 88,610		\$ 88,610
3	Book Depreciation and Amortization	87,382	(25,057)	62,325		62,325
4						
5	Difference	1,228	25,057	26,285	-	26,285
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	-	-	-	-	-
10	Deferred Rate Case Exp	15,185	-	15,185	(14,564)	621
11	Deferred Rate Case Additions	-	-	-	58,258	58,258
12	Organization Exp - Amort	33	-	33	-	33
13	Other - Bad Debt	83	-	83	-	83
14	Gain on Sale & PAA	2,257	-	2,257	-	2,257
15	Other ¹	(5,133)	-	(5,133)	-	(5,133)
16						
17	Total Timing Differences (To C-2)	13,653	25,057	38,710	43,693	82,404
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 16 x Line 18)	751	1,378	2,129	2,403	4,532
21	(Limited by NOL)	-	-	-	-	-
22	Total State Tax Deferred	751	1,378	2,129	2,403	4,532
23						
24	Timing Differences For Federal Deferred Taxes (Line 16 - 21)	12,902	23,679	36,581	41,290	77,872
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	4,387	8,051	12,438	14,039	26,477
29	Add: State Deferred Taxes (Line 21)	751	1,378	2,129	2,403	4,532
30						
31	Total Deferred Tax Expense (To C-1)	\$ 5,138	\$ 9,429	\$ 14,567	\$ 16,442	\$ 31,009

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

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: C-5

Docket No.: 160101-WS

Page 2 of 2

Schedule Year Ended: 12/31/2015

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	\$ 166,884	\$ -	\$ 166,884		\$ 166,884
3	Book Depreciation and Amortization	99,350	25,926	125,276		125,276
4						
5	Difference	67,534	(25,926)	41,608	-	41,608
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees	-	-	-	-	-
9	Deferred Maintenance - Amort	-	-	-	-	-
10	Deferred Rate Case Exp	14,422	-	14,422	(13,854)	568
11	Deferred Rate Case Additions	-	-	-	55,415	55,415
12	Organization Exp - Amort	61	-	61	-	61
13	Other - Bad Debt	78	-	78	-	78
14	Gain on Sale & PAA	4,252	-	4,252	-	4,252
15	Other ¹	(4,874)	-	(4,874)	-	(4,874)
16						
17	Total Timing Differences (To C-2)	81,473	(25,926)	55,547	41,561	97,108
18						
19	State Tax Rate	0.055	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 16x Line 18)	4,481	(1,426)	3,055	2,286	5,341
21	(Limited by NOL)			-		-
22	Total State Tax Deferred	4,481	(1,426)	3,055	2,286	5,341
23						
24	Timing Differences For Federal Deferred Taxes					
25	(Line 16 - 21)	76,992	(24,500)	52,492	39,275	91,767
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 24 x Line 25)	26,177	(8,330)	17,847	13,353	31,201
29	Add: State Deferred Taxes (Line 21)	4,481	(1,426)	3,055	2,286	5,341
30						
31	Total Deferred Tax Expense (To C-1)	\$ 30,658	\$ (9,756)	\$ 20,902	\$ 15,639	\$ 36,542

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

Accumulated Deferred Income Taxes - Summary
 Company: Cypress Lakes Utilities, Inc.
 Docket No.: 160101-W5
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-6
 Page 1 of 3
 Preparer: Frank Seidman

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	-	-	-	-	-	-	-	-	-
5	2011	-	-	-	-	-	-	-	-	-
6	2012	-	-	-	10,367	61,019	71,387	(23,139)	(15,478)	(38,618)
7	2013	-	-	-	10,367	61,019	71,387	(24,234)	(53,749)	(77,984)
8	2014	-	-	-	10,367	61,019	71,387	(24,233)	(104,390)	(128,624)
9	2015	-	-	-	10,367	61,019	71,387	(31,108)	(121,965)	(153,074)
10										
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
13	2007	-	-	-	-	-	-	-	-	-
14	2008	-	-	-	-	-	-	-	-	-
15	2009	-	-	-	-	-	-	-	-	-
16	2010	-	-	-	-	-	-	-	-	-
17	2011	-	-	-	-	-	-	-	-	-
18	2012	(1,597)	(11,400)	(12,997)	3	5	8	(24,209)	(9,373)	(33,582)
19	2013	(5,164)	(32,240)	(37,404)	(822)	(4,816)	(5,638)	(21,829)	(8,632)	(30,461)
20	2014	(5,164)	(32,240)	(37,404)	(822)	(4,816)	(5,638)	(21,829)	(8,632)	(30,461)
21	2015	(3,402)	(22,494)	(25,896)	(822)	(4,816)	(5,638)	(21,798)	(8,626)	(30,424)
22										
23										
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
26	2007	-	-	-	-	-	-	-	-	-
27	2008	-	-	-	-	-	-	-	-	-
28	2009	-	-	-	-	-	-	-	-	-
29	2010	-	-	-	-	-	-	-	-	-
30	2011	-	-	-	-	-	-	-	-	-
31	2012	27	151	178	(7,731)	(55,881)	(63,612)	-	-	-
32	2013	12	66	78	(10,207)	(93,907)	(104,114)	2	-	2
33	2014	12	119	131	(10,206)	(144,601)	(154,807)	2	-	2
34	2015	22	119	141	(13,815)	(173,248)	(187,063)	(23)	1,222	1,199
35										
36										
37										
Line No.	Year	Account No. 190.1/190.2								
		State	Federal	Total						
40	2007	-	-	-						
41	2008	-	-	-						
42	2009	-	-	-						
43	2010	-	-	-						
44	2011	-	-	-						
45	2012	-	-	-						
46	2013	3,406	24,760	28,166						
47	2014	3,406	24,760	28,166						
48	2015	(1,638)	24,858	23,220						

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

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

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	-	-	-	-	-	-	-	-	-	-
5	2011	-	-	-	-	-	-	-	-	-	-
6	2012	-	-	-	-	-	-	-	-	-	10,367
7	2013	-	-	-	-	-	10,367	-	-	-	10,367
8	2014	-	-	-	-	-	10,367	-	-	-	10,367
9	2015	-	-	-	-	-	10,367	-	-	-	10,367
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	-	-	-	-	-	-	-	-	-	-
19	2011	-	-	-	-	-	-	-	-	-	-
20	2012	-	-	-	-	(1,597)	-	-	-	-	3
21	2013	(1,597)	(3,567)	-	-	(5,164)	3	(825)	-	-	(822)
22	2014	(5,164)	-	-	-	(5,164)	(822)	-	-	-	(822)
23	2015	(5,164)	1,762	-	-	(3,402)	(822)	-	-	-	(822)
24											
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	-	-	-	-	-	-	-	-	-	-
33	2011	-	-	-	-	-	-	-	-	-	-
34	2012	-	-	-	-	(9,373)	-	-	-	-	27
35	2013	(9,373)	741	-	-	(8,632)	27	(15)	-	-	12
36	2014	(8,632)	-	-	-	(8,632)	12	-	-	-	12
37	2015	(8,632)	6	-	-	(8,626)	12	10	-	-	22
38											
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	-	-	-	-	-	-	-	-	-	-
47	2011	-	-	-	-	-	-	-	-	-	-
48	2012	-	-	-	-	(7,731)	-	-	-	-	-
49	2013	(7,731)	(2,476)	-	-	(10,207)	-	3,406	-	-	3,406
50	2014	(10,207)	1	-	-	(10,206)	3,406	-	-	-	3,406
51	2015	(10,206)	(3,609)	-	-	(13,815)	3,406	(5,044)	-	-	(1,638)
52											
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	-	-	2					
64	2014	2	-	-	-	2					
65	2015	2	(25)	-	-	(23)					

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)
1	2007	-	-	-	-	-	-	-	-	-
2	2008	-	-	-	-	-	-	-	-	-
3	2009	-	-	-	-	-	-	-	-	-
4	2010	-	-	-	-	-	-	-	-	-
5	2011	-	-	-	-	-	-	-	-	-
6	2012	-	-	-	-	-	-	-	-	61,019
7	2013	-	-	-	-	61,019	-	-	-	61,019
8	2014	-	-	-	-	61,019	-	-	-	61,019
9	2015	-	-	-	-	61,019	-	-	-	61,019
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)
15	2007	-	-	-	-	-	-	-	-	-
16	2008	-	-	-	-	-	-	-	-	-
17	2009	-	-	-	-	-	-	-	-	-
18	2010	-	-	-	-	-	-	-	-	-
19	2011	-	-	-	-	-	-	-	-	-
20	2012	-	-	-	-	(11,400)	-	-	-	5
21	2013	(11,400)	(20,840)	-	-	(32,240)	5	(4,821)	-	(4,816)
22	2014	(32,240)	-	-	-	(32,240)	(4,816)	-	-	(4,816)
23	2015	(32,240)	9,746	-	-	(22,494)	(4,816)	-	-	(4,816)
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)
29	2007	-	-	-	-	-	-	-	-	-
30	2008	-	-	-	-	-	-	-	-	-
31	2009	-	-	-	-	-	-	-	-	-
32	2010	-	-	-	-	-	-	-	-	-
33	2011	-	-	-	-	-	-	-	-	-
34	2012	-	-	-	-	(24,209)	-	-	-	(55,881)
35	2013	(24,209)	2,380	-	-	(21,829)	(55,881)	(38,026)	-	(93,907)
36	2014	(21,829)	-	-	-	(21,829)	(93,907)	(50,694)	-	(144,601)
37	2015	(21,829)	31	-	-	(21,798)	(144,601)	(28,647)	-	(173,248)
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)
43	2007	-	-	-	-	-	-	-	-	-
44	2008	-	-	-	-	-	-	-	-	-
45	2009	-	-	-	-	-	-	-	-	-
46	2010	-	-	-	-	-	-	-	-	-
47	2011	-	-	-	-	-	-	-	-	-
48	2012	-	-	-	-	151	-	-	-	-
49	2013	151	(85)	-	-	66	24,760	-	-	24,760
50	2014	66	53	-	-	119	24,760	-	-	24,760
51	2015	119	-	-	-	119	24,760	98	-	24,858
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	-	-	-	-	1,222				

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

Not applicable. The Utility has no investment tax credits

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: John Hoy

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

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/13	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$1,088,999	43.24%	6.70%	2.90%
2	Short Term Debt		103,423	4.11%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		1,158,104	45.98%	10.40%	4.78%
5	Customer Deposits		11,019	0.44%	2.00%	0.01%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		156,920	6.23%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$2,518,465</u>	<u>100.00%</u>		<u>7.79%</u>
12						

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-15-0259-PAA-WS

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

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

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-W5

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: John Hoy

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base 13 Month Average
							Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(178,911,002)	46.33%	1,088,999
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(16,996,577)	4.40%	103,423
3	Preferred Stock		-	-		-	-	0.00%	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(190,274,896)	49.27%	1,158,104
5	Customer Deposits	8,101	13,623	11,019		11,019	-	n/a	11,019
6	Tax Credits - Zero Cost		-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost		-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes	156,843	176,295	155,302	1,618	156,920	-	n/a	156,920
9	Other (Explain)			-				0.00%	-
10									
11	Total	<u>369,908,943</u>	<u>399,124,918</u>	<u>388,699,321</u>	<u>1,618</u>	<u>388,700,939</u>	<u>(386,182,475)</u>	<u>100.00%</u>	<u>2,518,465</u>

Notes:

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

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: John Hoy

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

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

Schedule D-4
 Page 1 of 1

Preparer: John Hoy

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

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

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes
Docket No.: 160101-WS
Test Year Ended: 12/31/2015
Interim Final
Historical 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(14)-(6)-(7)
1	6.58%, \$9,000,000 due in annual	06/01/2007-	180,000,000	180,000,000		-	974,514	-	143,425	11,844,000	11,987,425	6.70%
2	installments beginning	05/31/35										
3	in 2017 through 2035											
4	Total		180,000,000	180,000,000	-	-	974,514	-	143,425	11,844,000	11,987,425	6.70%
5												
6												
7	Note: Long term debt is actual for UIF's parent company, Utilities, Inc.											

Supporting Schedules: D-6
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes
Docket No.: 150101-WS
Test Year Ended: 12/31/2015
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: John Hoy

Explanation: Provide the specified data on variable cost long term debt issues on a 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)
				13 Month Average				Annual Amortization of	Annual Amortization of				
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Discount or Premium on Principal Outstanding	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 Sanlando'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 - Cypress Lakes
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 Utility or Parent
 Historic or Projected

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

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 14			\$	8,101
2	Jan 15	8,101	60		8,160
3	Feb 15	8,160	1,152		9,312
4	Mar 15	9,312	697		10,009
5	Apr 15	10,009	519		10,528
6	May 15	10,528	611		11,139
7	Jun 15	11,139	107		11,246
8	Jul 15	11,246	306		11,552
9	Aug 15	11,552		(86)	11,466
10	Sep 15	11,466	829		12,295
11	Oct 15	12,295	516		12,811
12	Nov 15	12,811	196		13,007
13	Dec 15	13,007	616		13,623
14					
15				Thirteen Month Average	\$ 11,019

Recap Schedules: D-2

Rate Schedules

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: E-1

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(5)	(6)
		Test Year Rates 12.18.2014	Test Year Rates 9.7.2015	Present Rates 6.24.2016	Proposed Rates
1	Residential				
2	5/8" x 3/4"	6.89	6.97	7.04	\$6.92
3	3/4"	10.33	10.45	10.55	\$10.38
4	1"	17.22	17.41	17.58	\$17.29
5	1-1/2"	34.47	34.86	35.20	\$34.62
6	2"	55.13	55.75	56.30	\$55.38
7	3"	110.25	111.50	112.60	\$110.75
8	4"	172.29	174.24	175.96	\$173.07
9	6"	344.54	348.43	351.87	\$346.10
10	Gallonge Charge per 1,000 Gallons				
11	0 - 8,000 gallons	\$4.74	\$4.79	\$4.84	\$4.76
12	8,001 - 16,000 gallons	\$7.11	\$7.19	\$7.26	\$7.14
13	Over 16,000 gallons	\$9.48	\$9.59	\$9.68	\$9.52
14					
15	General Service				
16	5/8"	6.89	6.97	7.04	\$6.92
17	3/4"	10.33	10.45	10.55	\$10.38
18	1"	17.22	17.41	17.58	\$17.29
19	1-1/2"	34.47	34.86	35.20	\$34.62
20	2"	55.13	55.75	56.30	\$55.38
21	3"	110.25	111.50	112.60	\$110.75
22	4"	172.29	174.24	175.96	\$173.07
23	6"	344.54	348.43	351.87	\$346.10
24					
25	Gallonge Charge per 1,000 Gallons	\$5.03	\$5.09	\$5.14	\$5.06

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: E-1

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(5)	(6)
		Test Year Rates Effective 12.18.2014	Test Year Rates Effective 9.7.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential				
2	All Meter Sizes	\$20.75	\$20.88	\$21.00	\$23.86
3					
4	Residential (6,000 gallon Maximum)	\$7.00	\$7.04	\$7.08	\$8.05
5					
6	General Service				
7	5/8" General Service	\$20.75	\$20.88	\$21.00	\$23.86
8	3/4" General Service	\$31.12	\$31.31	\$31.49	\$35.79
9	1" General Service	\$51.91	\$52.23	\$52.54	\$59.71
10	1.5" General Service	\$103.80	\$104.43	\$105.04	\$119.37
11	2" General Service	\$166.08	\$167.09	\$168.07	\$190.99
12	3" General Service	\$332.16	\$334.19	\$336.15	\$382.00
13	4" General Service	\$519.00	\$522.17	\$525.23	\$596.87
14	6" General Service	\$1,038.00	\$1,044.33	\$1,050.45	\$1,193.73
15					
16	General Service	\$8.39	\$8.44	\$8.49	\$9.65

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Utilities, Inc. of Florida - Cypress Lakes
 Docket No.: 160101-W5
 Test Year Ended: 12/31/2015
 Interim Final
 Water Sewer

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

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

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 9.7.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 9.7.2015	(4) Test Year Rates Effective 12.18.2014	(5) Test Year Revenue 1.1.2015 to 9.7.2015	(6) Total Bills 9.8.2015 - 12.31.2015	(7) Total Billable Gallons (in 000's) 9.8.2015 - 12.31.2015	(8) Test Year Rates Effective 9.7.2015	(9) Test Year Revenue 9.8.2015 - 12.31.2015	(10) Total Bills Jan - Dec 2015	(11) Total Billable Gallons (in 000's) Jan - Dec 2015	(12) Test Year Revenue Jan - Dec 2015	(13) Present Rates Effective 6.24.2016	(14) Annualized Revenues	(15) Proposed Rates	(16) Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	11,785		\$6.89	\$81,199	5,973		\$6.97	\$41,632	17,758		\$122,830	\$ 7.04	\$125,016	\$6.92	\$122,966
3	Total Residential Service Base Charge	11,785			\$81,199	5,973			\$41,632	17,758		\$122,830		\$125,016		\$122,966
4	Consumption Charge (per 1,000 Gallons)															
5	0 - 6,000 gallons		25,496	\$4.74	\$120,851		12,748	\$4.79	\$61,063		38,244	\$181,914	\$ 4.84	\$185,101	\$4.76	\$182,065
6	6,001 - 12,000 gallons		1,195	\$7.11	\$8,494		597	\$7.19	\$4,295		1,792	\$12,789	\$ 7.26	\$13,010	\$7.14	\$12,797
7	Over 12,000 gallons		457	\$9.48	\$4,329		228	\$9.59	\$2,190		685	\$6,519	\$ 9.68	\$6,631	\$9.52	\$6,522
8																
9	Total Residential Service Consumption		0		\$133,674		12,748		\$67,547		40,721	\$201,222		\$204,742		\$201,384
10	Total Residential Service	11,785	0		\$214,873	5,973	12,748		\$109,179	17,758	40,721	\$324,052		\$329,758		\$324,350
11	Average Residential Bill				\$18.23				\$18.28			\$18.25		\$18.57		\$18.27
12																
13	General Service - Base Charge															
14	5/8" General Service	63		\$6.89	\$434	33		\$6.97	\$230	96		\$664	\$ 7.04	\$676	\$6.92	\$665
15	3/4" General Service			\$10.33	\$0			\$10.45	\$0	0		\$0	\$ 10.55	\$0	\$10.38	\$0
16	1" General Service	34		\$17.22	\$585	17		\$17.41	\$296	51		\$881	\$ 17.58	\$897	\$17.29	\$882
17	1.5" General Service	32		\$34.47	\$1,103	16		\$34.86	\$558	48		\$1,661	\$ 35.20	\$1,690	\$34.62	\$1,662
18	2" General Service	32		\$55.13	\$1,764	16		\$55.75	\$892	48		\$2,656	\$ 56.30	\$2,702	\$55.38	\$2,658
19	3" General Service			\$110.25	\$0			\$111.50	\$0	0		\$0	\$ 112.60	\$0	\$110.75	\$0
20	4" General Service			\$172.29	\$0			\$174.24	\$0	0		\$0	\$ 175.96	\$0	\$173.07	\$0
21	6" General Service			\$344.54	\$0			\$348.43	\$0	0		\$0	\$ 351.87	\$0	\$346.10	\$0
22	Total General Service Base Facility Charges	161			\$3,887	82			\$1,976	243		\$5,862		\$5,964		\$5,867
23	Consumption Charge (per 1,000 Gallons)															
24	General Service		2,585	\$5.03	\$13,001		1,292	\$5.09	\$6,578		3,877	\$19,579	\$5.14	\$19,928	\$5.06	\$19,601
25	Total General Service Consumption		2,585		\$13,001		1,292		\$6,578		3,877	\$19,579		\$19,928		\$19,601
26	Total General Service	161	2,585		\$16,888	82	1,292		\$8,554	243	3,877	\$25,441		\$25,892		\$25,468
27	Average General Service Bill				\$104.89				\$104.31			\$104.70		\$106.55		\$104.80
28																
29	Other Miscellaneous Revenues				\$2,497				\$1,248			\$3,745		\$3,745		\$3,745
30	Miscellaneous Revenues Adjustments per B-3											(1,366)		(1,366)		(1,366)
31	Adjusted Test Year/ Annualized / Proposed Revenues				\$234,257				\$118,981			\$351,872		\$358,029		\$352,196
32																
33	Total Per Books / (* Required Revenues)				\$237,193				\$118,596			\$355,789		\$ 355,789		* \$ 352,150
34	Adjustment to reclass Miscellaneous Revenues											(1,366)		(1,366)		
35	Adjustment to remove accrued revenues per B-3, B-4											(3,343)		(3,343)		
36	Total Adjusted Books				\$237,193				\$118,596			\$351,080		\$351,079		\$352,150
37	Difference				\$2,935				(\$385)			(\$793)		(\$6,950)		(\$46)
38	Percentage				1.24%				-0.32%			-0.22%		-1.95%		-0.01%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Cypress Lakes

Docket No.: 160101-WS

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 change occurred during the test year, a revenue calculation must be made for each period.

Florida Public Service Commission

Schedule E-2

Page 2 of 2

Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Bills 1.1.2015 to 9.7.2015	Total Billable 000's) 1.1.2015 to 9.7.2015	Test Year Effective 12.18.2014	Revenue 1.1.2015 to 9.7.2015	Total Bills 9.8.2015 - 12.31.2015	Total Billable 000's) 9.8.2015 - 12.31.2015	Test Year Effective 9.7.2015	Revenue 9.8.2015 - 12.31.2015	Total Bills Jan - Dec 2015	Total Billable 000's) Jan - Dec 2015	Revenue Jan - Dec 2015	Present Effective 6.24.2016	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	11,785		\$20.75	\$244,539	5,973		\$20.88	\$124,716	17,758		\$369,255	\$21.00	\$372,918	\$23.86	\$423,706
3	Total Residential Service Base Charge	11,785			\$244,539	5,973			\$124,716	17,758		\$369,255		\$372,918		\$423,706
4	Consumption Charge (per 1,000 Gallons)															
5	Residential Service (6,000 gls max)		25,496	\$7.00	\$178,472		12,748	\$7.04	\$89,746		38,244	\$268,218	\$7.08	\$270,768	\$8.05	\$307,864
6	Total Residential Service Consumption		25,496		\$178,472		12,748		\$89,746		38,244	\$268,218		\$270,768		\$307,864
7	Total Residential Service	11,785	25,496		\$423,011	5,973	12,748		\$214,462	17,758	38,244	\$637,473		\$643,686		\$731,570
8	Average Residential Bill				\$35.89				\$35.91			\$35.90		\$36.25		\$41.20
9																
10	General Service - Base Charge															
11	5/8" General Service	24		\$20.75	\$498	12		\$20.88	\$251	36		\$749	\$21.00	\$756	\$23.86	\$859
12	3/4" General Service			\$31.12	\$0			\$31.31	\$0	0		\$0	\$31.49	\$0	\$35.79	\$0
13	1" General Service	8		\$51.91	\$415	4		\$52.23	\$209	12		\$624	\$52.54	\$630	\$59.71	\$717
14	1.5" General Service	8		\$103.80	\$830	4		\$104.43	\$418	12		\$1,248	\$105.04	\$1,260	\$119.37	\$1,432
15	2" General Service			\$166.08	\$0			\$167.09	\$0	0		\$0	\$168.07	\$0	\$190.99	\$0
16	3" General Service			\$332.16	\$0			\$334.19	\$0	0		\$0	\$336.15	\$0	\$382.00	\$0
17	4" General Service			\$519.00	\$0			\$522.17	\$0	0		\$0	\$525.23	\$0	\$596.87	\$0
18	6" General Service			\$1,038.00	\$0			\$1,044.33	\$0	0		\$0	\$1,050.45	\$0	\$1,193.73	\$0
19	Total General Service Base Facility Charges	40			\$1,744	20			\$877	60		\$2,621		\$2,647		\$3,008
20	Consumption Charge (per 1,000 Gallons)															
21	General Service		892	\$8.39	\$7,484		446	\$8.44	\$3,764		1,338	\$11,248	\$8.49	\$11,360	\$9.65	\$12,912
22	Total General Service Consumption		892		\$7,484		446		\$3,764		1,338	\$11,248		\$11,360		\$12,912
23	Total General Service	40	892		\$9,228	20	446		\$4,641	60	1,338	\$13,869		\$14,007		\$15,920
24	Average General Service Bill				\$230.69				\$232.07			\$231.15		\$233.44		\$265.33
25																
26	Other Miscellaneous Revenues				\$3,093				\$1,546			\$4,639		\$4,639		\$4,639
27	Miscellaneous Revenues Adjustments per B-3											\$ (1,693)		\$ (1,693)		\$ (1,693)
28	Adjusted Test Year/ Annualized / Proposed Revenues				\$435,331				\$220,650			\$654,289		\$660,639		\$750,436
29																
30	Total Per Books / (* Required Revenues)				\$438,778				\$219,389			\$658,167		\$658,167		\$750,728
31	Adjustment to reclass Miscellaneous Revenues											(1,693)		(1,693)		
32	Adjustment to remove accrued revenues per B-3, B-4											(4,315)		(4,315)		
33	Total Adjusted Books				\$438,778				\$219,389			\$652,159		\$652,160		\$750,728
34	Difference				\$3,447				(\$1,261)			(\$2,129)		(\$8,479)		\$292
35	Percentage				0.79%				-0.57%			-0.32%		-1.29%		0.04%

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

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

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

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	1,466	-	23	-	-	1,489
2	February	1,468	-	20	-	-	1,488
3	March	1,470	-	20	-	-	1,490
4	April	1,480	-	20	-	-	1,500
5	May	1,470	-	20	-	-	1,490
6	June	1,472	-	20	-	-	1,492
7	July	1,478	-	20	-	-	1,498
8	August	1,481	-	20	-	-	1,501
9	September	1,487	-	20	-	-	1,507
10	October	1,497	-	20	-	-	1,517
11	November	1,492	-	20	-	-	1,512
12	December	1,497	-	20	-	-	1,517
13							
14	Total	17,758	-	243	-	-	18,001

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential (including wholesale)	Multi-Residential (including wholesale)	General Service (including wholesale)	Private Fire Protection	Other	Total
1	January	1,466	-	5	-	-	1,471
2	February	1,468	-	5	-	-	1,473
3	March	1,470	-	5	-	-	1,475
4	April	1,480	-	5	-	-	1,485
5	May	1,470	-	5	-	-	1,475
6	June	1,472	-	5	-	-	1,477
7	July	1,478	-	5	-	-	1,483
8	August	1,481	-	5	-	-	1,486
9	September	1,487	-	5	-	-	1,492
10	October	1,497	-	5	-	-	1,502
11	November	1,492	-	5	-	-	1,497
12	December	1,497	-	5	-	-	1,502
13							
14	Total	17,758	-	60	-	-	17,818

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-4

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-4

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-5

Docket No.: 160101-WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,853	\$ 169	\$ -		\$ 1,724	\$ 3,745
2						
3	Other Charges as follows:					
4	Connection Meter Fee				1,351	
5	NSF Check Charge				203	
6	Tampering Fee					
7	Admin Rev. - Polk CountyTax				168	
8	Fla. Dept. of Revenue				1	
9	Total Other Charges				1,724	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-5

Docket No.: 160101-WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim Final

Preparer: Jared Deason

Historical Projected

Water Sewer

Explanation: Provide a schedule of 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	\$ 2,295	\$ 209	\$ -		\$ 2,135	\$ 4,639
2						
3	Other Charges as follows:					
4	Connection Meter Fee				\$ 1,674	
5	NSF Check Charge				\$ 252	
6	Tampering Fee					
7	Cut-Off Charge					
8	Admin Rev. - Polk CountyTax				\$ 209	
9	Fla. Dept. of Revenue				\$ 1	
10	Total Other Charges				\$ 2,135	
11						
12	(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 - Cypress Lakes
Docket No.: 160101-WS
Test Year Ended: 12/31/2015

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

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

	(1)	(2)	(3)	(4)
Line No.	Size	Make	Type	Quantity
1	5.25	Kennedy	K-81D	5
2	2.25	Eclipse	#2.3	4
3	5.25	M&H	929	5
4	5.25	American Darling	B-84-B	8
5	5.25	Mueller	Centurion	1
6	5.25	M&H	929	4
7	5.25	Mueller	Super Centurion 200	12
8	5.25	Kennedy	K-81A	26
9				<u>65</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule E-7

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [] Final [x]

Historical [x] Projected []

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

Line No.	(1) Size	(2) Type	(3) Quantity
1			
2	Not Applicable		
3			
4			
5			
6			
7			
8			
9			
10		Total	<u> </u> <u> </u> -

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Cypress Lakes

Schedule: E-9

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

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 This utility 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 - Cypress Lakes

Docket No.: 160101-WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Historical [x] Projected []

Water [X] Sewer [X]

Florida Public Service Commission

Schedule E-10

Page 1 of 1

Preparer: Jared Deason

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

Line No.	(1) Type Charge	(2) Water		(4) Sewer	
		(3) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges
1					
2	This utility 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 - Cypress Lakes

Schedule: E-11

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

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 This utility 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 - Cypress Lakes

Schedule: E-12

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer [X]

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

Line No

- 1 This utility 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 - Cypress Lakes
 Docket No.: 160101-WS
 Test Year Ended: 12/31/2015
 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 This utility is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

Engineering
Schedules

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

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

Month/ Year	(1)		(2)	(3)	(4)	(5)	(6)
	Total Gallons Pumped Per MORs	Total Gallons Corrected for Meter Error (1)	Gallons Purchased	Gallons Sold	Other Uses (2)	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-15	6.472	6.743	0.000	3.676	2.191	0.876	13.0%
Feb-15	4.516	4.701	0.000	3.974	0.513	0.213	4.5%
Mar-15	5.436	5.658	0.000	3.618	0.485	1.556	27.5%
Apr-15	5.128	5.338	0.000	4.894	0.677	-0.233	-4.4%
May-15	6.131	6.382	0.000	3.634	1.209	1.539	24.1%
Jun-15	5.301	5.518	0.000	4.479	1.796	-0.758	-13.7%
Jul-15	3.361	3.498	0.000	3.312	0.174	0.013	0.4%
Aug-15	4.157	4.327	0.000	2.750	1.138	0.439	10.2%
Sep-15	6.517	6.784	0.000	2.519	3.924	0.341	5.0%
Oct-15	5.700	5.933	0.000	3.306	1.452	1.175	19.8%
Nov-15	5.398	5.619	0.000	4.055	0.750	0.814	14.5%
Dec-15	7.357	7.658	0.000	4.368	2.515	0.775	10.1%
Total	65.474	68.160	0.000	44.584	16.824	6.751	9.9%

(Above data in millions of gallons)

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

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

Reconciliation of gallons sold:

The gallons sold above is the same as shown on Schedule F 9. They both reconcile to the gallons sold on Schedule E 2 within .031%, a negligible difference.

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Cypress Lakes	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	4.572				4.572	0.000
Feb-15	4.613				4.613	0.000
Mar-15	4.149				4.149	0.000
Apr-15	3.162				3.162	0.000
May-15	2.250				2.250	0.000
Jun-15	2.282				2.282	0.000
Jul-15	2.386				2.386	0.000
Aug-15	2.493				2.493	0.000
Sep-15	2.220				2.220	0.000
Oct-15	2.320				2.320	0.000
Nov-15	2.652				2.652	0.000
Dec-15	3.282				3.282	0.000
Total	36.381				36.381	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	<u>Date</u>	<u>GPD</u>
1 Plant Capacity	<u>by Water Use Permit</u>	
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation:	<u>AADF</u>	331,200
	<u>MMADF</u>	447,100
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	<u>6/18/2015</u>	<u>309,000</u>
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	(Includes directional flushing of 102,000)	
Max day, no unusual occurrences	<u>12/13/2015</u>	<u>298,000</u>
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>12/20/2015</u>	<u>268,000</u>
	(2) <u>12/17/2015</u>	<u>269,000</u>
	(3) <u>12/6/2015</u>	<u>279,000</u>
	(4) <u>12/26/2015</u>	<u>285,000</u>
	(5) <u>12/13/2015</u>	<u>298,000</u>
	AVERAGE	<u>279,800</u>
4 Average Daily Flow	Max Month	<u>247,028</u>
	Annual	<u>186,739</u>
5 Required Fire Flow 500 gpm Residential, 1,000 gpm Commercial		1,000 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (3MADF)		<u>190,000</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>164,750</u>
3. Average Annual Daily Flow		<u>99,674</u>
3. Max 3 Month Average Daily Flow (3MADF)	<u>Ending 3/2015</u>	<u>148,699</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)

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

INPUT INFORMATION:

Total well capacity, gpm		1,210 gpm
Firm Reliable well pumping capacity (largest well out), gpm		370 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated storage		0 gallons
Usable elevated storage		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
Maximum day demand		298,000 gpd
Peak hour demand = 2 x maximum day/1440		414 gpm
Fire flow requirement	1,000 gpm x 2 hours	120,000 gpd
Unaccounted for water	9.90% of water pumped	18,497 gpd, avg
Acceptable unaccounted for	10.00%	18,674 gpd, avg
Excess unaccounted for		0.0 gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:
(No usable storage)

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

A =	Peak demand	414 gpm
B =	Property needed to serve five years after TY	3 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess unaccounted for water	0 gpm
E =	Firm Reliable Capacity	370 gpm

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

Note: In Docket no. 130212-WS, the Commission found the water and wastewater systems 100% used and useful and shall continue to be 100% used and useful, after considering the impact of conservation and growth in demand.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

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

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

Line
No.

1	(A)	Used and useful flow (000):	
2		3MADF - year 2015	<u>148,699</u>
3	(B)	Property needed for post test year period (see F-8)	<u>3,578</u>
4	(C)	Permitted capacity (3MADF)	<u>190,000</u>
5	(D)	Used and useful percentage	<u>80.15%</u>
6	(E)	Non-used and useful percentage	<u>19.85%</u>
		Use	100.00%

Note: In Docket no. 130212-WS, the Commission found the water and wastewater systems 100% used and useful and shall continue to be 100% used and useful, after considering the impact of conservation and growth in demand.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500		
				gpd/inch-dia./mile gpd	gpy	
1	4		0	0.000	0	
2	6		483	0.091	274	
	8		43,535	8.245	32,981	
	10		118	0.022	112	
	12		2,963	0.561	3,367	
3	15		0	0.000	0	
4	Total		47,099	8.920	36,734	13,408,012
5	Estimated Inflow @ 10% of flows (1.10)					4,204,006
6	Allowable I&I					17,612,018

B. Actual Inflow & Infiltration (I&I)

7 Wastewater treated 36,380,854

		Estimated returned	
Water Gallons (not capped) sold to:			
8 Residential WW	40,703,771	80%	32,563,017
9 Non-Res. WW	1,336,290	90%	1,202,661
10 Estimated flows returned	42,040,061		33,765,678

12 Estimated I&I (treated less returned) [1.7-1.9] 2,615,177
 13 Actual less allowable [1.10-1.6] -14,996,842
 14 Excess, if any [1.10-1.6, if positive] 0
 15 Excess as percent of wastewater treated 0.00%

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

Florida Public Service Commission

**Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015**

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

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

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

Distribution & Collection Systems

In Docket No.130212-WS, as in the previous Docket No. 090349-WS, the Commission found the distribution and collection systems to be 100% U&U. There has been no change in the systems. Used and useful should remain 100%.

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

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

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	2.23	ERC/yr	
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	0.255	gpm/ERC	*
PN =	Property needed expressed in U units	3	gpm	

* Based on 2015 Peak hour demand from F-5 divided by ERCs from Schedule F-9.

Wastewater Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	7.37	ERC/yr	
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	97	gpd/ERC	**
PN =	Property needed expressed in U units	3,578	gpd	

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

Distribution & Collection Systems

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in SFRs (see F-9)	14.22	SFR/yr	***
PT =	Post test year period per statute	5	yrs	
U =	Unit of measure utilized in U&U calculations	1	SFR/lot	
PN =	Property needed expressed in U units	71	SFR	

*** Based on SFR growth. The water & wastewater SFRs are same. EG = TY avg SFRs x growth rate in SFRs, (F-9 or F-10, col. 10)

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2011	1,426	1,430	1,428	43,589,068	30,525	49,377,968	1,618	
2	2012	1,430	1,446	1,438	40,977,673	28,496	46,182,670	1,621	0.19%
3	2013	1,446	1,448	1,447	39,590,264	27,360	42,836,584	1,566	-3.39%
4	2014	1,448	1,470	1,459	37,617,404	25,783	40,826,814	1,583	1.14%
5	2015	1,470	1,497	1,484	40,703,771	27,438	44,584,391	1,625	2.62%
Average Growth Through 5-Year Period (Col. 8)									<u>0.14%</u>

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

	X	Y
Constant:	1609.253412	1 1,618
X Coefficient:	-2.259554071	2 1,621
R^2:	0.018354118	3 1,566
		4 1,583
		5 1,625
		10 1587

Five year growth (38) Ercs
 Annual average growth -7.66 Ercs

The Coefficient of determination - R^2 is very weak. Use simple average growth rate:

Five year growth 11 Ercs
 Annual average growth @ 0.14% 2.23 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilitis, Inc. of Florida - Cypress Lakes (248-095)
 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	1,426	1,430	1,428	43,589,068	30,525	45,904,118	1,504	
2	2012	1,430	1,446	1,438	40,977,673	28,496	43,367,133	1,522	1.20%
3	2013	1,446	1,448	1,447	39,590,264	27,360	40,684,154	1,487	-2.29%
4	2014	1,448	1,470	1,459	37,617,204	25,783	38,964,974	1,511	1.63%
5	2015	1,470	1,497	<u>1,484</u>	40,703,771	27,438	42,040,061	1,532	<u>1.38%</u>
Average Growth Through 5-Year Period (Col. 8)									<u>0.48%</u>

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

	X	Y
Constant:	1497.387282	1 1,504
X Coefficient:	4.61433626	2 1,522
R ² :	0.178136311	3 1,487
		4 1,511
		5 1,532
		10 1544
Five year growth		11 Ercs
Annual average growth		2.27 Ercs

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

Five year growth	37 Ercs
Annual average growth @ 0.48%	7.37 Ercs

Interim Rate
Schedules