

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Sanlando

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**

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-3 COA	6	Adjustments to Rate Base (Commission Ordered Adjustments) - Final
A-4	9	Annual Plant Additions and Balances
A-5	10	Water Plant in Service by Primary Account
A-6	12	Sewer Plant in Service by Primary Account
A-7	14	Summary of Non-Used & Useful Plant
A-8	15	Annual Accumulated Depreciation Additions and Balances
A-9	16	Water Accumulated Depreciation by Primary Account
A-10	18	Sewer Accumulated Depreciation by Primary Account
A-11	20	Annual CIAC Additions and Balances
A-12	21	CIAC by Classification
A-13	23	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	24	Accumulated Amortization of CIAC by Classification
A-15	26	Schedule of AFUDC Rates Used
A-16	27	Annual Advances for Construction Additions and Balances
A-17	28	Calculation of Working Capital Allowance
A-18	29	Comparative Balance Sheet - Assets
A-19	31	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	33	Schedule of Water Operating Statement - Final
B-2	34	Schedule of Sewer Operating Statement - Final
B-3	35	Adjustments to Operating Income - Final
B-3 COA	38	Adjustments to Operating Income Commission Ordered Adjustments - Final
B-4	40	Test Year Operating Revenues
B-5	41	Operation and Maintenance Expenses by Month - Water
B-6	42	Operation and Maintenance Expenses by Month - Sewer
B-7	43	Comparative Operation and Maintenance Expenses - Water
B-8	44	Comparative Operation and Maintenance Expenses - Sewer
B-9	45	Schedule of Test Year Contractual Services
B-10	46	Analysis of Rate Case Expense
B-11	47	Analysis of Major Maintenance Projects - Water and Sewer
B-12	48	Schedule of Allocated Expenses
B-13	61	Depreciation Expense - Water
B-14	62	Depreciation Expense - Sewer
B-15	63	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	64	Reconciliation of Total Income Tax Provision - Final
C-2	65	State and Federal Income Tax Calculation - Current -Final
C-3	67	Schedule of Interest in Tax Expense Calculation
C-4	68	Book/Tax Differences - Permanent
C-5	69	Deferred Tax Expense - Final
C-6	71	Accumulated Deferred Income Taxes - Final
C-7	74	Investment Tax Credits
C-8	75	Parent(s) Debt Information
C-9	76	Income Tax Returns
C-10	77	Miscellaneous Tax Information

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INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>COST OF CAPITAL</u>		
D-1	78	Requested Cost of Capital - Final
D-2	79	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	80	Preferred Stock Outstanding
D-4	81	Short-Term Debt
D-5	82	Long-Term Debt
D-6	83	Variable Rate Long-Term Debt
D-7	84	Schedule of Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	85	Rate Schedule
E-2	87	Revenue Schedule at Present and Proposed Rates
E-3	91	Customer Monthly Billing Schedule
E-4	92	Miscellaneous Service Charges
E-5	94	Miscellaneous Service Charge Revenue
E-6	96	Public Fire Hydrants Schedule
E-7	97	Private Fire Protection Schedule
E-8	98	Contracts and Agreements Schedule
E-9	99	Tax or Franchise Fee Schedule
E-10	100	Service Availability Charges Schedule
E-11	101	Guaranteed Revenues Received Schedule
E-12	102	Class A Utility Cost of Service Study
E-13	103	Projected Test Year Revenue Calculation
E-14	104	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	105	Gallons of Water Pumped, Sold and Unaccounted For
F-2	106	Gallons of Wastewater Treated
F-3	107	Water Treatment Plant Data
F-4	108	Wastewater Treatment Plant Data
F-5	109	Used and Useful Calculations - Water Treatment Plant
F-6	110	Used and Useful Calculations - Wastewater Treatment Plant
F-7	112	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	113	Margin Reserve Calculations - Water and Wastewater
F-9	114	Equivalent Residential Connections - Water
F-10	115	Equivalent Residential Connections - Wastewater

Rate Base

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 27,156,267	\$ (641,054) (A)	\$ 26,515,213	A-3, A-5
2					
3	Utility Land & Land Rights	97,683	- (A)	97,683	A-3, A-5
4					
5	Less: Non-Used & Useful Plant		(B)	-	A-7
6					
7	Construction Work in Progress	62,507	(62,507) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(16,741,026)	1,724,293 (D)	(15,016,733)	A-3, A-9
10					
11	Less: CIAC	(10,794,533)	894,832 (E)	(9,899,701)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	8,475,822	(21,323) (E)	8,454,499	A-3, A-14
14					
15	Acquisition Adjustments		(F)		-
16					
17	Accum. Amort. of Acq. Adjustments		(F)		-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance		171,611 (G)	171,611	A-3, A-17
22					
23	Total Rate Base	\$ 8,256,720	\$ 2,065,852	\$ 10,322,572	

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Description	Average Amount Per Books	A-3 Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	\$ 32,497,708	\$ 8,530,776 (A)	\$ 41,028,484	A-3, A-6
2					
3	Utility Land & Land Rights	186,410	- (A)	186,410	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	17,484	(17,484) (B)	-	A-7
6					
7	Construction Work in Progress	2,128,281	(2,128,281) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(16,773,492)	683,579 (D)	(16,089,913)	A-3, A-10
10					
11	Less: CIAC	(12,166,922)	(905,004) (E)	(13,071,926)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	10,746,463	35,725	10,782,188	A-3, A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	202,063 (G)	202,063	A-3, A-17
22					
23	Total Rate Base	\$ 16,635,932	\$ 6,401,374	\$ 23,037,305	

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Sanlando

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 3

Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Allocations of Common Plant between Systems		
3	340.5 / 390.7 Office Furn & Eqpt	(1,119,016)	1,119,016
4	341.5 / 391.7 Transportation Eqpt Wtr	(442,661)	442,661
5	348.5 / 398.5 Other Plant	(9,961)	9,961
6	Total Allocations of common Plant between systems	\$ (1,571,638)	\$ 1,571,638
7			
8	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
9	See detail schedules A-3 COA, A-5 / A-6	\$ (209,291)	\$ (112,190)
10			
11	(3) Pro Forma Plant Additions		
12	311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	165,074	
13	331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	97,343	
14	371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install		81,583
15	331.4 Autumn Drive WM Replacement:	100,000	
16	331.4 Markham Wood Utility Relocations	64,396	
17	331.4 Myrtle Lake Hills Water Mains	658,854	
18	361.2 Phase 2 Inflow & Infiltration Study and Remediation		1,705,183
19	389.3 Lift Station RTU Installation		327,000
20	380.4 Wekiva WWTP Blower Replacement		625,000
21	380.4 Wekiva WWTP Rehabilitation		1,807,189
22	360.2 Shadow Hills Flow Diversion		1,935,443
23	354.3 Shadow Hills Flow Diversion		257,364
24	370.3 Shadow Hills Flow Diversion		1,590,373
25	371.3 Shadow Hills Flow Diversion		329,820
26	380.4 Shadow Hills Flow Diversion		100,000
27	355.4 Shadow Hills Electrical Generator (transfer from Longwood)		89,900
28	340.5/390.7 GIS system - allocated portion	135,870	109,309
29	341.5/391.7 Vehicle major upgrade - allocated portion	8,682	6,985
30	341.5/391.7 Vehicle replacement program - allocated portion	131,813	106,046
31			
32	Total Pro Forma Plant Additions	\$ 1,362,032	\$ 9,071,195
33	(4) Plant retired during the test year related to Pro Forma		
34	331.4 Autumn Drive WM Replacement:	(75,000)	
35	331.4 Markham Wood Utility Relocations	(48,297)	
36	380.4 Wekiva WWTP Blower Replacement		(468,750)
37	360.2 Shadow Hills Flow Diversion		(1,451,582)
38	341.5/391.7 Vehicle replacement program - allocated portion	\$ (98,860)	(79,535)
39	Total Pro Forma Plant Retirements	\$ (222,157)	\$ (1,999,867)
40			
41	Total Adjustments to Utility Plant in Service	\$ (641,054)	\$ 8,530,776
42			
43	(B) Non-Used & Useful Plant		
44	To Remove Average Plant Held for Future Use from Rate Base	\$ -	\$ (17,484)
45			
46	(C) Construction Work in Progress		
47	To remove from rate base average construction work in progress	\$ (62,507)	\$ (2,128,281)

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	(D) Accumulated Depreciation		
2	(1) Adjustment to Allocate Common Plant between Systems.		
3	340.5 / 390.7 Office Furn & Eqpt	(964,733)	964,733
4	341.5 / 391.7 Transportation Eqpt Wtr	(351,166)	351,166
5	Total Adjustment to Rate Base allocations between systems	\$ (1,315,899)	\$ 1,315,899
6			
7	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
8	See detail schedules A-3 COA, A-9 / A-10	\$ (79,029)	\$ (194,523)
9			
10	(3) Correct depreciation of Project Phoenix (10 yr)	\$ (142,993)	\$ (115,024)
11			
12	(4) Annualize Accum Depr for plant additions during TY		
13	311.2 Pumping Equipment (\$47,508 * 5%)	2,375	
14	355.2 Power Gen Equipment (\$253,338 * 5%)		12,667
15	381.4 Plant Sewers (\$2,454,613 * 2.86%)		70,202
16	Total Adjustment to Annualize Accum Depr for TY Additions	\$ 2,375	\$ 82,869
17			
18	(5) Additions related to Pro Forma		
19	311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	4,127	
20	331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	1,132	
21	371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install		2,266
22	331.4 Autumn Drive WM Replacement:	1,163	
23	331.4 Markham Wood Utility Relocations	749	
24	331.4 Myrtle Lake Hills Water Mains	7,661	
25	361.2 Phase 2 Inflow & Infiltration Study and Remediation		18,946
26	371.3 Lift Station RTU Installation		9,083
27	380.4 Wekiva WWTP Blower Replacement		17,361
28	380.4 Wekiva WWTP Rehabilitation		50,200
29	360.2 Shadow Hills Flow Diversion		32,257
30	354.3 Shadow Hills Flow Diversion		4,021
31	370.3 Shadow Hills Flow Diversion		26,506
32	371.3 Shadow Hills Flow Diversion		9,162
33	380.4 Shadow Hills Flow Diversion		2,778
34	355.4 Shadow Hills Electrical Generator		39,539
35	340.5/390.7 GIS system - allocated portion	4,529	3,644
36	341.5/391.7 Vehicle major upgrade / purchase - allocated portion	868	699
37	341.5/391.7 Vehicle replacement program - allocated portion	13,181	10,605
38	Total Adjustments Accumulated Depreciation- Pro Forma Additions	\$ 33,410	\$ 227,067
39			
40	(7) Plant retired during the test year related to Pro Forma		
41	331.4 Autumn Drive WM Replacement:	(75,000)	
42	331.4 Markham Wood Utility Relocations	(48,297)	
43	380.4 Wekiva WWTP Blower Replacement		(468,750)
44	360.2 Shadow Hills Flow Diversion		(1,451,582)
45	341.5/391.7 Vehicle replacement program - allocated portion	(98,860)	(79,535)
46	Total Adjustments Accumulated Depreciation- Pro Forma Retirements	\$ (222,157)	\$ (1,999,867)
47			
48	Adjustments to Test Year Accumulated Depreciation	\$ (1,724,293)	\$ (683,579)

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

Florida Public Service Commission
 Schedule: A-3
 Page 3 of 3
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(E) Contribution in Aid of Construction		
2	(1) Reclass CIAC from Miscellaneous Revenues		
3	Connection Meter Fee	\$ (914)	\$ (87)
4			
5	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
6	See detail schedules A-3 COA, A-12	\$ (893,918)	\$ 905,091
7			
8	(3) To Reclass Cash Contribution (grant) from SJRWMD		
9	Contributed Lines/Mains		\$ (1,458,000)
10	Cash - Reuse Lines		\$ 1,458,000
11			
12	Adjustments to Test Year CIAC	\$ (894,832)	\$ 905,004
13			
14	(E) Accumulated Amortization of CIAC		
15	(2) To Annualize Commission Ordered Adjustment annualized (PSC-15-0233-PAA-WS)		
16	See detail schedules A-3 COA, A-14	\$ (21,323)	\$ 35,725
17			
18	(F) Acquisition Adjustments		
19			
20	(G) Working Capital per Schedule A-17	\$ 171,611	\$ 202,063

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit Adjustment	MFR
					Debit	Credit	To Books Net	Adjustments Plant Annualize
1	255.1055	1055	304.3	Audit Finding No. 1 & 2		122,238.00	(122,238.00)	(75,223)
2	255.1055	1055	304.3	Audit Finding No. 4		4,435.00	(4,435.00)	(2,729)
3	255.1080	1080	307.2	Audit Finding No. 1 & 2	9,255.00		9,255.00	5,695
4	255.1095	1095	310.2	Audit Finding No. 3	19,550.00		19,550.00	12,031
5	255.1105	1105	311.3	Audit Finding No. 1 & 2	9,522.00		9,522.00	5,860
6	255.1115	1115	320.3	Audit Finding No. 4		6,675.00	(6,675.00)	(4,108)
7	255.1130	1130	333.4	Audit Finding No. 6		32,011.00	(32,011.00)	(19,699)
8	255.1130	1130	333.4	Audit Finding No. 6		25,497.00	(25,497.00)	(15,690)
9	255.1130	1130	333.4	Audit Finding No. 6		25,378.00	(25,378.00)	(15,617)
10	255.1135	1135	334.4	Audit Finding No. 1 & 2	4,237.00		4,237.00	2,607
11	255.1135	1135	334.4	Audit Finding No. 5		182,478.00	(182,478.00)	(112,294)
12	255.1135	1135	334.4	Audit Finding No. 6	25,378.00		25,378.00	15,617
13	255.1135	1135	334.4	Audit Finding No. 6	25,497.00		25,497.00	15,690
14	255.1135	1135	334.4	Audit Finding No. 6	32,011.00		32,011.00	19,699
15	255.1135	1135	334.4	Audit Finding No. 6		24,008.00	(24,008.00)	(14,774)
16	255.1135	1135	334.4	Audit Finding No. 6		19,123.00	(19,123.00)	(11,768)
17	255.1135	1135	334.4	Audit Finding No. 6		19,034.00	(19,034.00)	(11,713)
18	255.1150	1150	336.4	Audit Finding No. 1 & 2	206.00		206.00	127
19	255.1190	1190	343.5	Audit Finding No. 1 & 2	1,284.00		1,284.00	790
20	255.1190	1190	343.5	Audit Finding No. 4		589.00	(589.00)	(362)
21	255.1205	1205	346.5	Audit Finding No. 1 & 2	225.00		225.00	138
22	255.1205	1205	346.5	Audit Finding No. 4		5,399.00	(5,399.00)	(3,322)
23	255.1210	1210	347.5	Audit Finding No. 1 & 2		400.00	(400.00)	(246)
24	255.1275	1275	353.5	Audit Finding No. 3		45,459.00	(45,459.00)	(27,975)
25	255.1295	1295	354.3	Audit Finding No. 1 & 2		6,303.00	(6,303.00)	(3,879)
26	255.1300	1300	354.4	Audit Finding No. 1 & 2	10,994.00		10,994.00	6,766
27	255.1315	1315	354.7	Audit Finding No. 1 & 2		10,994.00	(10,994.00)	(6,766)
28	255.1330	1330	355.4	Audit Finding No. 3	19,550.00		19,550.00	12,031
29	255.1345	1345	360.2	Audit Finding No. 1 & 2	12,333.00		12,333.00	7,590
30	255.1350	1350	361.2	Audit Finding No. 1 & 2	570.00		570.00	351
31	255.1350	1350	361.2	Audit Finding No. 1 & 2		27,086.00	(27,086.00)	(16,668)
32	255.1353	1353	362.2	Audit Finding No.7		707.00	(707.00)	(435)
33	255.1365	1365	364.2	Audit Finding No. 3		3,446.00	(3,446.00)	(2,121)
34	255.1380	1380	371.3	Audit Finding No. 8		59,314.00	(59,314.00)	(36,501)
35	255.1380	1380	371.3	Audit Finding No.7		6,518.00	(6,518.00)	(4,011)
36	255.1385	1385	371.5	Audit Finding No.7		14,602.00	(14,602.00)	(8,986)
37	255.1400	1400	380.4	Audit Finding No. 1 & 2		8,716.00	(8,716.00)	(5,364)
38	246.1400	1400	380.4	Audit Finding No. 10	18,960.00		18,960.00	11,668
39	255.1400	1400	380.4	Audit Finding No. 10		18,960.00	(18,960.00)	(11,668)
40	255.1400	1400	380.4	Audit Finding No. 3		263,592.00	(263,592.00)	(162,210)
41	255.1400	1400	380.4	Audit Finding No. 3		39,100.00	(39,100.00)	(24,062)
42	255.1400	1400	380.4	Audit Finding No. 9		11,145.00	(11,145.00)	(6,858)
43	255.1440	1440	389.4	Audit Finding No. 1 & 2		12,000.00	(12,000.00)	(7,385)
44	255.1470	1470	393.7	Audit Finding No. 1 & 2		1,284.00	(1,284.00)	(790)
45	255.1475	1475	397.4	Audit Finding No.7		305.00	(305.00)	(188)
46	255.1485	1485	396.7	Audit Finding No. 1 & 2	112.00		112.00	69
47	255.1490	1490	397.7	Audit Finding No. 1 & 2	400.00		400.00	246
48	255.1525	1525	366.6	Audit Finding No. 1 & 2	90.00		90.00	55
49	255.1530	1530	367.6	Audit Finding No. 1 & 2		4,159.00	(4,159.00)	(2,559)
50	255.1530	1530	367.6	Audit Finding No.7		956.00	(956.00)	(588)
51	255.1535	1535	374.6	Audit Finding No. 1 & 2	4,069.00		4,069.00	2,504
52	255.1540	1540	375.6	Audit Finding No. 12		37,293.00	(37,293.00)	(22,950)
53	255.1810	1810	103.3535	Audit Finding No. 3	45,459.00		45,459.00	27,975
54	255.1845	1845	108.3042	Audit Finding No. 1 & 2		171,033.00	(171,033.00)	(105,251)
55	255.1850	1850	108.3043	Audit Finding No. 1 & 2	11,221.00		11,221.00	6,905
56	255.1850	1850	108.3043	Audit Finding No. 1 & 2	111,017.00		111,017.00	68,318
57	255.1850	1850	108.3043	Audit Finding No. 4	4,550.00		4,550.00	2,800
58	255.1875	1875	108.3072	Audit Finding No. 1 & 2	1,980.00		1,980.00	1,218
59	255.1890	1890	108.3102	Audit Finding No. 1 & 2	7.00		7.00	4
60	255.1890	1890	108.3102	Audit Finding No. 3		2,443.67	(2,443.67)	(1,504)
61	255.1900	1900	108.3113	Audit Finding No. 1 & 2	20,989.00		20,989.00	12,916
62	255.1910	1910	108.3203	Audit Finding No. 1 & 2	149.00		149.00	92
63	255.1910	1910	108.3203	Audit Finding No. 4	6,928.33		6,928.33	4,264

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit Adjustment	MFR
					Debit	Credit	To Books Net	Adjustments Plant Annualize
1	255.1915	1915	108.3304	Audit Finding No. 1 & 2		126.00	(126.00)	(78)
2	255.1920	1920	108.3314	Audit Finding No. 1 & 2	1,720.00		1,720.00	1,058
3	255.1925	1925	108.3334	Audit Finding No. 1 & 2	56.00		56.00	34
4	255.1925	1925	108.3334	Audit Finding No. 6	845.33		845.33	520
5	255.1925	1925	108.3334	Audit Finding No. 6	2,017.67		2,017.67	1,242
6	255.1925	1925	108.3334	Audit Finding No. 6	3,334.33		3,334.33	2,052
7	255.1930	1930	108.3344	Audit Finding No. 1 & 2		138,067.00	(138,067.00)	(84,964)
8	255.1930	1930	108.3344	Audit Finding No. 5	209,508.33		209,508.33	128,928
9	255.1930	1930	108.3344	Audit Finding No. 6	19,034.00		19,034.00	11,713
10	255.1930	1930	108.3344	Audit Finding No. 6	19,123.00		19,123.00	11,768
11	255.1930	1930	108.3344	Audit Finding No. 6	24,008.00		24,008.00	14,774
12	255.1930	1930	108.3344	Audit Finding No. 6		6,668.95	(6,668.95)	(4,104)
13	255.1930	1930	108.3344	Audit Finding No. 6		4,037.03	(4,037.03)	(2,484)
14	255.1930	1930	108.3344	Audit Finding No. 6		3,383.73	(3,383.73)	(2,082)
15	255.1935	1935	108.3344	Audit Finding No. 1 & 2	190.00		190.00	117
16	255.1940	1940	108.3354	Audit Finding No. 1 & 2	143.00		143.00	88
17	255.1945	1945	108.3364	Audit Finding No. 1 & 2		34.00	(34.00)	(21)
18	255.1970	1970	108.3045	Audit Finding No. 1 & 2		6.00	(6.00)	(4)
19	255.1975	1975	108.3405	Audit Finding No. 1 & 2	1,871.00		1,871.00	1,151
20	255.1985	1985	108.3435	Audit Finding No. 1 & 2	1,557.00		1,557.00	958
21	255.1985	1985	108.3435	Audit Finding No. 4	619.00		619.00	381
22	255.1990	1990	108.3445	Audit Finding No. 1 & 2		3,078.00	(3,078.00)	(1,894)
23	255.1995	1995	108.3455	Audit Finding No. 1 & 2		223.00	(223.00)	(137)
24	255.2000	2000	108.3465	Audit Finding No. 1 & 2	2,761.00		2,761.00	1,699
25	255.2000	2000	108.3465	Audit Finding No. 4	5,849.00		5,849.00	3,599
26	255.2005	2005	108.3475	Audit Finding No. 1 & 2	11,960.00		11,960.00	7,360
27	255.2055	2055	108.3543	Audit Finding No. 1 & 2	1,699.00		1,699.00	1,046
28	255.2060	2060	108.3544	Audit Finding No. 1 & 2		163.00	(163.00)	(100)
29	255.2075	2075	108.3547	Audit Finding No. 1 & 2	1,620.00		1,620.00	997
30	255.2090	2090	108.3554	Audit Finding No. 3		2,443.67	(2,443.67)	(1,504)
31	255.2105	2105	108.3602	Audit Finding No. 1 & 2		7,548.00	(7,548.00)	(4,645)
32	255.2110	2110	108.3612	Audit Finding No. 1 & 2	45.00		45.00	28
33	255.2110	2110	108.3612	Audit Finding No. 1 & 2	780.00		780.00	480
34	255.2113	2113	108.3622	Audit Finding No.7	65.67		65.67	40
35	255.2113	2113	108.3622	Audit Finding No.7	707.00		707.00	435
36	255.2125	2125	108.3642	Audit Finding No. 1 & 2		48.00	(48.00)	(30)
37	255.2125	2125	108.3642	Audit Finding No. 3	3,155.62		3,155.62	1,942
38	255.2140	2140	108.3713	Audit Finding No. 1 & 2		2,430.00	(2,430.00)	(1,495)
39	255.2140	2140	108.3713	Audit Finding No. 8	9,926.67		9,926.67	6,109
40	255.2140	2140	108.3713	Audit Finding No. 8	59,314.00		59,314.00	36,501
41	255.2140	2140	108.3713	Audit Finding No.7	1,508.33		1,508.33	928
42	255.2140	2140	108.3713	Audit Finding No.7	6,518.00		6,518.00	4,011
43	255.2145	2145	108.3715	Audit Finding No.7	1,080.00		1,080.00	665
44	255.2145	2145	108.3715	Audit Finding No.7	14,602.00		14,602.00	8,986
45	255.2160	2160	108.3804	Audit Finding No. 1 & 2		5,769.00	(5,769.00)	(3,550)
46	255.2160	2160	108.3804	Audit Finding No. 10	5,092.33		5,092.33	3,134
47	246.2160	2160	108.3804	Audit Finding No. 10		5,092.33	(5,092.33)	(3,134)
48	255.2160	2160	108.3804	Audit Finding No. 3	5,430.00		5,430.00	3,342
49	255.2160	2160	108.3804	Audit Finding No. 3	36,610.00		36,610.00	22,529
50	255.2160	2160	108.3804	Audit Finding No. 3	263,592.00		263,592.00	162,210
51	255.2160	2160	108.3804	Audit Finding No. 9	1,960.67		1,960.67	1,207
52	255.2160	2160	108.3804	Audit Finding No. 9	11,145.00		11,145.00	6,858
53	255.2180	2180	108.3824	Audit Finding No. 1 & 2	14,311.00		14,311.00	8,807
54	255.2195	2195	108.3893	Audit Finding No. 1 & 2		1,385.00	(1,385.00)	(852)
55	255.2200	2200	108.3894	Audit Finding No. 1 & 2	4,016.00		4,016.00	2,471
56	255.2220	2220	108.3907	Audit Finding No. 1 & 2		62,236.00	(62,236.00)	(38,299)
57	255.2230	2230	108.3937	Audit Finding No. 1 & 2		39,501.00	(39,501.00)	(24,308)
58	255.2235	2235	108.3974	Audit Finding No.7	84.33		84.33	52
59	255.2235	2235	108.3974	Audit Finding No.7	305.00		305.00	188
60	255.2245	2245	108.3967	Audit Finding No. 1 & 2		2,785.00	31.00	19
61	255.2250	2250	108.3977	Audit Finding No. 1 & 2		12,473.00	26.00	16
62	255.2270	2270	108.3666	Audit Finding No. 1 & 2	9.00		82.00	50
63	255.2275	2275	108.3676	Audit Finding No. 1 & 2	479.00		479.00	295

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit Adjustment	MFR
					Debit	Credit	To Books Net	Adjustments Plant Annualize
1	255.2275	2275	108.3676	Audit Finding No.7	199.00		199.00	122
2	255.2275	2275	108.3676	Audit Finding No.7	956.00		956.00	588
3	255.2280	2280	108.3746	Audit Finding No. 1 & 2		165.00	(165.00)	(102)
4	255.2285	2285	108.3756	Audit Finding No. 1 & 2		2,973.00	(2,973.00)	(1,830)
5	255.2285	2285	108.3756	Audit Finding No. 12	513.67		513.67	316
6	255.2300	2300	108.3415	Audit Finding No. 1 & 2	638.00		638.00	393
7	255.3340	3340	271W	Audit Finding No. 1 & 2		10,000.00	(10,000.00)	(6,154)
8	255.3435	3435	271W	Audit Finding No. 12	1,468,000.00		1,468,000.00	903,385
9	255.3455	3455	271W	Audit Finding No. 1 & 2		5,383.00	(5,383.00)	(3,313)
10	255.3555	3555	271	Audit Finding No. 11		2,773.00	(2,773.00)	(1,706)
11	255.3765	3765	271S	Audit Finding No. 12		1,468,000.00	(1,468,000.00)	(903,385)
12	255.3810	3810	272 W	Audit Finding No. 1 & 2		10.00	(10.00)	(6)
13	255.3815	3815	272 W	Audit Finding No. 1 & 2		49.00	(49.00)	(30)
14	255.3860	3860	272 W	Audit Finding No. 1 & 2	264.00		264.00	162
15	255.3875	3875	272 W	Audit Finding No. 1 & 2	5,637.00		5,637.00	3,469
16	255.3885	3885	272 W	Audit Finding No. 1 & 2		410.00	(410.00)	(252)
17	255.3895	3895	272 W	Audit Finding No. 1 & 2		23,405.00	(23,405.00)	(14,403)
18	255.3895	3895	272 W	Audit Finding No. 13		21,900.77	(21,900.77)	(13,477)
19	255.3900	3900	272 W	Audit Finding No. 1 & 2		100.00	(100.00)	(62)
20	255.3905	3905	272 W	Audit Finding No. 1 & 2		27.00	(27.00)	(17)
21	255.3980	3980	272 W	Audit Finding No. 1 & 2		32.00	(32.00)	(20)
22	255.3980	3980	272 W	Audit Finding No. 12		21,598.33	(21,598.33)	(13,291)
23	255.4005	4005	272S	Audit Finding No. 1 & 2	398.00		398.00	245
24	255.4005	4005	272S	Audit Finding No. 1 & 2	4,985.00		4,985.00	3,068
25	255.4050	4050	272S	Audit Finding No. 1 & 2		44,119.00	(44,119.00)	(27,150)
26	255.4100	4100	272S	Audit Finding No. 1 & 2		9,022.00	(9,022.00)	(5,552)
27	255.4105	4105	272S	Audit Finding No. 1 & 2	193,128.00		193,128.00	118,848
28	255.4105	4105	272S	Audit Finding No. 11	195.33		195.33	120
29	255.4155	4155	272S	Audit Finding No. 1 & 2		75,483.00	(75,483.00)	(46,451)
30	255.4175	4175	272S	Audit Finding No. 1 & 2		15,148.00	(15,148.00)	(9,322)
31	255.4265	4265	272S	Audit Finding No. 1 & 2	38.00		38.00	23
32	255.4275	4275	272S	Audit Finding No. 1 & 2		16.00	(16.00)	(10)
33	255.4280	4280	272S	Audit Finding No. 1 & 2		2,783.00	(2,783.00)	(1,713)
34	255.4280	4280	272S	Audit Finding No. 13		4,219.35	(4,219.35)	(2,597)
35	255.4325	4325	272S	Audit Finding No. 12	12,701.67		12,701.67	7,816
36					<u>2,832,849.28</u>	<u>3,217,794.83</u>	<u>(369,557.55)</u>	<u>(227,423.00)</u>

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 Per Annual Report	\$ 24,894,965	\$ 32,708,711
2	Additions	504,971	1,305,825
3	Retirements	150,782	63,870
4	Adjustment - Rounding		
5	Balance 12/31/2014 ¹	\$ 25,550,718	\$ 34,078,406
6	Additions	243,576	2,737,292
7	Retirements	(82,860)	(144,359)
8	Adjustment		
9	Balance 12/31/2015 ²	\$ 25,711,434	\$ 36,671,339
10			
11	¹ Balance per 2014 Annual Report		
12	² Balance per 2015 Annual Report		
13			
14	* Rate Base Established PSC-15-0233-PAA-WS		

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

Florida Public Service Commission

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

Schedule: A-5
Page 1 of 2
Preparer: Deborah Swain
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) Allocations	(6) Adjustments A-3 COA	(7) Proforma	(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -		
3	302.1 Franchises	147,054	147,048	147,050		-		147,050		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	19,866	19,866	19,866		-		19,866		
7	304.2 Structures & Improvements	230,406	233,896	233,627		-		233,627		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		-		
10	307.2 Wells & Springs	831,153	840,408	834,713		5,695		840,408		
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232		-		138,232		
12	309.2 Supply Mains	9,342	9,342	9,342		12,031		21,373		
13	310.2 Power Generation Equipment	3,297	23,413	11,295		-		11,295		
14	311.2 Pumping Equipment	125,774	183,363	133,583		-		133,583		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	70,027	70,027	70,027		-		70,027		
18	304.3 Structures & Improvements	2,666,897	2,541,530	2,617,697		(77,952)		2,539,745		
19	311.3 Pumping Equipment	3,200,903	3,221,204	3,209,406		5,860		3,215,266		
20	320.3 Water Treatment Equipment	667,035	665,927	667,946		(4,108)		663,838		
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745		-		2,745		
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	-	-	-		-		-		
24	304.4 Structures & Improvements	-	-	-		-		-		
25	311.4 Pumping Equipment	66,196	66,196	66,196		-	165,074	231,270		
26	330.4 Distr. Reservoirs & Standpipes	1,064,215	1,067,239	1,066,901		-		1,066,901		
27	331.4 Transm. & Distribution Mains	8,252,982	8,376,898	8,307,664		-	797,296	9,104,960		
28	333.4 Services	1,861,565	1,889,149	1,879,290		(51,006)		1,828,284		
29	334.4 Meters & Meter Installations	2,114,233	2,061,560	2,112,666		(96,936)		2,015,730		
30	335.4 Hydrants	778,668	791,348	786,513		-		786,513		
31	336.4 Backflow Prevention Devices	10,051	10,257	10,130		127		10,257		
32	339.4 Other Plant & Misc. Equipment	4,880	4,880	4,880		-		4,880		
33	GENERAL PLANT									
34	303.5 Land & Land Rights	7,873	7,731	7,790		-		7,790		
35	304.5 Structures & Improvements	553,514	561,160	553,128		-		553,128		
36	340.5 Office Furniture & Equipment	2,773,186	2,773,586	2,767,147	(1,119,016)	-	135,870	1,784,001		
37	341.5 Transportation Equipment	964,443	997,517	993,742	(442,661)	-	41,635	592,716		
38	342.5 Stores Equipment	-	-	-		-		-		
39	343.5 Tools, Shop & Garage Equipment	361,555	362,238	361,761		428		362,189		
40	344.5 Laboratory Equipment	27,931	28,032	27,947		-		27,947		
41	345.5 Power Operated Equipment	7,486	64,400	79,633		-		79,633		
42	346.5 Communication Equipment	90,241	84,537	87,943		(3,184)		84,759		
43	347.5 Miscellaneous Equipment	22,265	21,865	22,111		(246)		21,865		
44	348.5 Other Plant - Allocations	22,979	22,979	22,979	(9,961)	-		13,018		
45	Total	\$ 27,096,993	\$ 27,288,572	\$ 27,253,950	\$ (1,571,638)	\$ (209,291)	\$ 1,139,875	\$ 26,612,896		\$ -
46	Reconciliation to Annual Report: Allocations between systems:									
47	305.5 Office Structure	-	-	-		-		-		
48	340.5 Office Furniture & Equipment	(1,110,995)	(1,122,475)	(1,119,016)		-		-		
49	341.5 Transportation Equipment	(425,416)	(444,693)	(442,661)		-		-		
50	343.5 Tools, Shop & Misc. Eqpt.	-	-	-		-		-		
51	344.5 Laboratory Equipment	-	-	-		-		-		
52	345.5 Power Operated Equipment	-	-	-		-		-		
53	346.5 Communication Equipment	-	-	-		-		-		
54	347.5 Miscellaneous Equipment	-	-	-		-		-		
55	348.5 Other Plant - Allocations	(9,864)	(9,969)	(9,961)		-		-		
56	Total Per Annual Report	25,550,719	25,711,435	25,682,312						

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Dec-14	(3) Jan-15	(4) Feb-15	(5) Mar-15	(6) Apr-15	(7) May-15	(8) Jun-15	(9) Jul-15	(10) Aug-15	(11) Sep-15	(12) Oct-15	(13) Nov-15	(14) Dec-15	(15) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	147,054	147,053	147,052	147,050	147,050	147,049	147,049	147,049	147,048	147,048	147,048	147,048	147,048	147,050
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866	19,866
7	304.2 Structures & Improvements	230,406	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,896	233,627
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	831,153	831,153	831,153	831,153	831,153	831,153	831,153	831,153	840,408	840,408	840,408	840,408	840,408	834,713
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232
12	309.2 Supply Mains	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342	9,342
13	310.2 Power Generation Equipment	3,297	3,297	3,863	3,863	3,863	3,863	3,863	3,863	23,413	23,413	23,413	23,413	23,413	11,295
14	311.2 Pumping Equipment	125,774	125,774	125,774	125,774	125,774	125,774	131,715	131,715	131,715	131,715	135,855	135,855	183,363	133,583
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027	70,027
18	304.3 Structures & Improvements	2,666,897	2,666,897	2,664,113	2,664,113	2,666,583	2,666,583	2,666,583	2,666,583	2,539,910	2,539,910	2,539,910	2,540,442	2,541,530	2,617,697
19	311.3 Pumping Equipment	3,200,903	3,200,903	3,203,697	3,203,697	3,204,746	3,204,948	3,204,948	3,204,948	3,214,828	3,215,052	3,221,204	3,221,204	3,221,204	3,209,406
20	320.3 Water Treatment Equipment	667,035	667,156	667,444	667,444	670,258	670,862	670,862	672,602	665,927	665,927	665,927	665,927	665,927	667,946
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196	66,196
26	330.4 Distr. Reservoirs & Standpipes	1,064,215	1,065,868	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,067,239	1,066,901
27	331.4 Transm. & Distribution Mains	8,252,982	8,258,705	8,267,171	8,276,493	8,283,535	8,296,773	8,306,785	8,315,304	8,322,613	8,340,309	8,348,031	8,354,033	8,376,898	8,307,664
28	333.4 Services	1,861,565	1,868,573	1,875,164	1,882,809	1,892,215	1,900,697	1,907,125	1,915,353	1,839,406	1,856,681	1,868,954	1,873,073	1,889,149	1,879,290
29	334.4 Meters & Meter Installations	2,114,233	2,139,411	2,147,991	2,157,957	2,162,348	2,169,131	2,170,299	2,178,221	2,026,931	2,038,247	2,047,491	2,050,835	2,061,560	2,112,666
30	335.4 Hydrants	778,668	778,829	782,408	783,055	784,946	787,092	787,092	787,092	790,583	791,107	791,107	791,348	791,348	786,513
31	336.4 Backflow Prevention Devices	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,051	10,257	10,257	10,257	10,257	10,257	10,130
32	339.4 Other Plant & Misc. Equipment	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880	4,880
33	GENERAL PLANT														
34	303.5 Land & Land Rights	7,873	7,869	7,797	7,786	7,811	7,805	7,811	7,800	7,798	7,733	7,731	7,732	7,731	7,790
35	304.5 Structures & Improvements	553,514	555,609	557,439	549,952	550,629	550,150	551,284	552,834	552,877	551,134	550,910	553,173	561,160	553,128
36	340.5 Office Furniture & Equipment	2,773,186	2,770,293	2,749,180	2,749,410	2,759,386	2,759,673	2,773,147	2,776,143	2,785,630	2,767,850	2,767,414	2,768,010	2,773,586	2,767,147
37	341.5 Transportation Equipment	964,443	963,642	963,220	1,023,527	1,013,968	1,012,924	1,015,421	987,226	985,069	997,527	997,043	997,114	997,517	993,742
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	361,555	361,491	361,397	361,139	361,117	361,684	361,672	361,625	362,296	362,254	362,216	362,209	362,238	361,761
40	344.5 Laboratory Equipment	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	27,931	28,032	28,032	27,947
41	345.5 Power Operated Equipment	7,486	7,486	82,782	98,165	101,163	101,163	101,163	102,228	101,795	101,674	101,674	64,052	64,400	79,633
42	346.5 Communication Equipment	90,241	90,226	89,957	89,918	90,010	89,989	90,010	89,970	84,787	84,544	84,537	84,540	84,537	87,943
43	347.5 Miscellaneous Equipment	22,265	22,265	22,265	22,265	22,265	22,265	22,265	22,265	21,865	21,865	21,865	21,865	21,865	22,111
44	348.5 Other Plant - Allocations	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979	22,979
45	Total	\$ 27,096,993	\$ 27,138,644	\$ 27,223,249	\$ 27,318,953	\$ 27,352,202	\$ 27,382,961	\$ 27,423,629	\$ 27,427,356	\$ 27,118,488	\$ 27,157,986	\$ 27,196,325	\$ 27,175,969	\$ 27,288,572	\$ 27,253,950

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

Florida Public Service Commission

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

Schedule: A-6
Page 1 of 2
Preparer: Deborah Swain

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) Allocations	(6) Adjustments A-3 COA	(7) Proforma	(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount	
1	INTANGIBLE PLANT										
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -		\$ -			
3	352.1 Franchises	3,182	3,182	3,182		-		3,182			
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		-			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-	-	-		-		-			
7	354.2 Structures & Improvements	80,898	81,380	81,083		-		81,083			
8	355.2 Power Gen Equipment	1,275	254,613	20,763		-		20,763			
9	360.2 Collection Sewers - Force	345,747	369,464	355,483		7,590	483,861	846,934			
10	361.2 Collection Sewers - Gravity	8,845,671	8,904,333	8,855,508		(16,752)	1,705,183	10,543,939			
11	362.2 Special Collecting Structures	-	-	-		-		-			
12	363.2 Services to Customers	218,048	223,011	220,212		-		220,212			
13	364.2 Flow Measuring Devices	3,647	3,747	4,401		(2,121)		2,280			
14	365.2 Flow Measuring Installations	-	-	-		-		-			
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396		-		2,396			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-	-	-		-		-			
18	354.3 Structures & Improvements	3,288,701	3,337,585	3,308,336		(3,879)	257,364	3,561,821			
19	370.3 Receiving Wells	-	1,431	771		-	1,590,373	1,591,144			
20	371.3 Pumping Equipment	329,491	309,344	329,433		(40,512)	411,403	700,324			
21	389.3 Other Plant & Misc. Equipment	22,880	22,880	22,880		-	327,000	349,880			
22	TREATMENT AND DISPOSAL PLANT										
23	353.4 Land & Land Rights	-	-	-		-		-			
24	354.4 Structures & Improvements	4,767,145	4,790,194	4,778,449		6,766		4,785,215			
25	355.4 Power Gen Equip	1,712	21,262	9,232		12,031	89,900	111,163			
26	380.4 Treatment & Disposal Equipment	2,114,847	1,900,556	2,027,376		-	2,063,439	4,090,815			
27	381.4 Plant Sewers	11,351	2,465,964	200,168		-		200,168			
28	382.4 Outfall Sewer Lines	647,708	647,708	647,708		-		647,708			
29	389.4 Other Plant & Misc. Equipment	21,378	9,378	16,762		(7,385)		9,377			
30	RECLAIMED WATER DISTRIBUTION PLANT										
31	353.5 Land & Land Rights	203,894	158,435	186,410		(27,975)		158,435			
32	354.3 Structure & Improvements	121	121	121		-		121			
33	371.5 Pumping Equipment WTP	12,508	16,556	16,837		(8,986)		7,851			
34	371.6 Pumping Equipment Dist	4,543	4,939	4,755		-		4,755			
35	374.5 Reuse Distribution Reservoirs	15,630	20,129	17,327		2,504		19,831			
36	375.6 Reuse Transmission & Distribution	11,168,506	11,132,019	11,154,696		(22,950)		11,131,746			
37	389.5 Other Plant & Misc. Equipment	6,364	6,364	6,364		-		6,364			
38	366.6 Reuse Services	57,634	57,724	57,668		55		57,723			
39	367.6 Reuse Mtr Installations	23,775	18,660	21,808		(3,147)		18,661			
40	GENERAL PLANT										
41	353.7 Land & Land Rights	-	-	-		-		-			
42	354.7 Structures & Improvements	734	(10,260)	(3,494)		(6,766)		(10,260)			
43	390.7 Office Furniture & Equipment	57,236	57,721	57,348	1,119,016	-	109,309	1,285,673			
44	391.7 Transportation Equipment	-	-	-	442,661	-	33,497	476,158			
45	392.7 Stores Equipment	-	-	-	-	-	-	-			
46	393.7 Tools, Shop & Garage Equipment	99,033	98,527	98,849		(790)		98,059			
47	394.7 Laboratory Equipment	1,618	7,075	4,480		(188)		4,292			
48	395.7 Power Operated Equipment	1,333	4,127	3,483		-		3,483			
49	396.7 Communication Equipment	85,225	85,337	85,268		69		85,337			
50	397.7 Miscellaneous Equipment	87,901	88,301	88,055		246		88,301			
51	398.7 Other Plant - Allocations	-	-	-	9,961	-		9,961			
52	Total	\$ 32,532,131	\$ 35,094,201	\$ 32,684,118	\$ 1,571,638	\$ (112,190)	\$ 7,071,328	\$ 41,214,894		\$ -	
53	Reconciliation to Annual Report: Allocations between systems:										
54	304.5 Structures & Improvements	-	-	-		-		-			
55	340.5 Office Furniture & Equipment	1,110,995	1,122,475	1,119,016		-		-			
56	341.5 Transportation Equipment	425,416	444,693	442,661		-		-			
57	343.5 Tools, Shop & Garage Equipment	-	-	-		-		-			
58	344.5 Laboratory Equipment	-	-	-		-		-			
59	345.5 Power Operated Equipment	-	-	-		-		-			
60	346.5 Communication Equipment	-	-	-		-		-			
61	347.5 Miscellaneous Equipment	-	-	-		-		-			
62	348.5 Other Plant - Allocations	9,864	9,969	9,961		-		-			
63	Total Per Annual Report	34,078,406	36,671,338	34,255,756							

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

Schedule: A-7
 Page 1 of 1
 Preparer: Deborah Swain

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 14,375,214	\$ 16,765,593
2	Additions	716,204	1,004,234
3	Retirements	(19,847)	(44,931)
4	Adjustment - Rounding		
5	Balance 12/31/2014 ¹	\$ 15,071,571	\$ 17,724,896
6	Additions	755,295	646,228
7	Retirements	(82,860)	(44,931)
8	Adjustment		
9	Balance 12/31/2015 ²	\$ 15,744,006	\$ 18,326,193
10			
11	¹ Balance per 2014 Annual Report		
12	² Balance per 2015 Annual Report		
13			
14	* Rate Base Established PSC-15-0233-PAA-WS		

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) Allocations	(6) Adjustments A-3 COA	(7) Other Test Yr	(8) Proforma	(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount	
1	INTANGIBLE PLANT											
2	301.1 Organization	\$ -	\$ -	\$ -					\$ -			
3	302.1 Franchises	43,395	47,070	45,233					45,233			
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	50,676	229,037	120,122		105,251			225,373			
8	305.2 Collect. & Impound. Reservoirs	-	-	-					-			
9	306.2 Lake, River & Other Intakes	-	-	-					-			
10	307.2 Wells & Springs	671,567	697,395	684,678		(1,218)			683,460			
11	308.2 Infiltration Galleries & Tunnels	24,484	27,940	26,212		-			26,212			
12	309.2 Supply Mains	927	1,194	1,060		-			1,060			
13	310.2 Power Generation Equipment	890	3,843	1,984		1,500			3,484			
14	311.2 Pumping Equipment	12,836	19,548	16,057		-		2,375	18,432			
15	339.2 Other Plant & Misc. Equipment	-	-	-					-			
16	WATER TREATMENT PLANT											
17	303.3 Land & Land Rights	-	-	-					-			
18	304.3 Structures & Improvements	862,094	808,557	849,535		(75,223)			774,312			
19	311.3 Pumping Equipment	2,194,604	2,327,863	2,264,992		(12,916)			2,252,076			
20	320.3 Water Treatment Equipment	163,594	179,542	170,758		(4,356)			166,402			
21	339.3 Other Plant & Misc. Equipment	979	1,131	1,055		-			1,055			
22	TRANSMISSION & DISTRIBUTION PLANT											
23	303.4 Land & Land Rights	-	-	-					-			
24	304.4 Structures & Improvements	-	-	-					-			
25	311.4 Pumping Equipment	18,528	21,838	20,183		-		4,127	24,310			
26	330.4 Distr. Reservoirs & Standpipes	841,626	870,593	856,093		78			856,171			
27	331.4 Transm. & Distribution Mains	4,841,640	5,027,318	4,935,261		(1,058)		(112,592)	4,821,611			
28	333.4 Services	869,091	893,532	882,058		(3,848)			878,210			
29	334.4 Meters & Meter Installations	1,572,991	1,544,941	1,568,230		(73,666)			1,494,564			
30	335.4 Hydrants	462,632	474,307	467,133		(88)			467,045			
31	336.4 Backflow Prevention Devices	414	1,120	761		21			782			
32	339.4 Other Plant & Misc. Equipment	1,921	1,909	1,907		-			1,907			
33	GENERAL PLANT											
34	303.5 Land & Land Rights	-	-	-					-			
35	304.5 Structures & Improvements	233,710	241,804	237,375		4			237,379			
36	340.5 Office Furniture & Equipment	2,271,806	2,532,436	2,398,025	(964,733)	(1,151)	(142,993)	4,529	1,293,677			
37	341.5 Transportation Equipment	775,154	784,944	788,348	(351,166)	(393)		(84,811)	351,978			
38	342.5 Stores Equipment	-	-	-					-			
39	343.5 Tools, Shop & Garage Equipment	287,933	307,571	297,855		(1,339)			296,516			
40	344.5 Laboratory Equipment	13,826	18,022	15,580		1,894			17,474			
41	345.5 Power Operated Equipment	115	(31,700)	(3,245)		137			(3,108)			
42	346.5 Communication Equipment	76,232	76,165	77,231		(5,298)			71,933			
43	347.5 Miscellaneous Equipment	20,010	9,512	16,139		(7,360)			8,779			
44	348.5 Other Plant - Allocations	375	437	406		-			406			
45	Total	\$ 16,314,049	\$ 17,117,867	\$ 16,741,026	\$ (1,315,899)	\$ (79,029)	\$ (142,993)	\$ (186,372)	\$ 15,016,733		\$ -	
46	Reconciliation to Annual Report: Allocations between systems:											
47	304.5 Structures & Improvements	-	-	-					-			
48	340.5 Office Furniture & Equipment	(900,557)	(1,023,933)	(964,733)					-			
49	341.5 Transportation Equipment	(341,921)	(349,928)	(351,166)					-			
50	343.5 Tools, Shop & Garage Equipment	-	-	-					-			
51	344.5 Laboratory Equipment	-	-	-					-			
52	345.5 Power Operated Equipment	-	-	-					-			
53	346.5 Communication Equipment	-	-	-					-			
54	347.5 Miscellaneous Equipment	-	-	-					-			
55	348.5 Other Plant - Allocations	-	-	-					-			
56	Total Per Annual Report	15,071,571	15,744,006	15,425,127								

Historic [X] Projected []

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

Recap Schedules: A-1, A-8

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Account No. and Name	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1 INTANGIBLE PLANT															
2 301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 302.1 Franchises	43,395	43,701	44,008	44,314	44,620	44,926	45,232	45,539	45,845	46,151	46,458	46,764	47,070	45,233	
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	50,676	51,287	51,898	52,508	53,119	53,730	54,340	54,951	226,595	227,205	227,816	228,427	229,037	120,122	
8 305.2 Collect. & Impound. Reservoirs															
9 306.2 Lake, River & Other Intakes															
10 307.2 Wells & Springs	671,567	673,876	676,184	678,493	680,802	683,111	685,419	687,728	688,057	690,391	692,726	695,060	697,395	684,678	
11 308.2 Infiltration Galleries & Tunnels	24,484	24,772	25,060	25,348	25,636	25,924	26,212	26,500	26,788	27,076	27,364	27,652	27,940	26,212	
12 309.2 Supply Mains	927	949	971	994	1,016	1,038	1,060	1,083	1,105	1,127	1,149	1,172	1,194	1,060	
13 310.2 Power Generation Equipment	890	903	920	936	952	968	984	1,000	3,453	3,550	3,648	3,745	3,843	1,984	
14 311.2 Pumping Equipment	12,836	13,360	13,884	14,408	14,932	15,456	16,005	16,554	17,103	17,651	18,218	18,784	19,548	16,057	
15 339.2 Other Plant & Misc. Equipment															
16 WATER TREATMENT PLANT															
17 303.3 Land & Land Rights															
18 304.3 Structures & Improvements	862,094	869,057	873,236	880,192	889,617	896,580	894,888	901,850	782,024	788,656	795,288	801,921	808,557	849,535	
19 311.3 Pumping Equipment	2,194,604	2,207,941	2,221,289	2,234,638	2,247,991	2,260,699	2,274,053	2,287,407	2,279,774	2,293,170	2,301,020	2,314,442	2,327,863	2,264,992	
20 320.3 Water Treatment Equipment	163,594	166,121	166,605	169,133	167,601	168,893	171,434	173,982	169,453	171,975	174,498	177,020	179,542	170,758	
21 339.3 Other Plant & Misc. Equipment	979	991	1,004	1,017	1,029	1,042	1,055	1,068	1,080	1,093	1,106	1,118	1,131	1,055	
22 TRANSMISSION & DISTRIBUTION PLANT															
23 303.4 Land & Land Rights															
24 304.4 Structures & Improvements															
25 311.4 Pumping Equipment	18,528	18,804	19,080	19,355	19,631	19,907	20,183	20,459	20,735	21,010	21,286	21,562	21,838	20,183	
26 330.4 Distr. Reservoirs & Standpipes	841,626	844,026	846,430	848,833	851,237	853,641	856,045	858,448	860,978	863,382	865,785	868,189	870,593	856,093	
27 331.4 Transm. & Distribution Mains	4,841,640	4,857,676	4,873,729	4,889,800	4,905,884	4,921,995	4,934,507	4,950,653	4,965,093	4,981,288	4,997,498	5,011,313	5,027,318	4,935,261	
28 333.4 Services	869,091	872,065	875,304	877,755	880,593	883,688	884,889	884,433	882,185	885,697	887,343	890,175	893,532	882,058	
29 334.4 Meters & Meter Installations	1,572,991	1,577,038	1,581,120	1,585,250	1,594,260	1,603,298	1,612,340	1,621,416	1,510,812	1,519,304	1,527,835	1,536,381	1,544,941	1,568,230	
30 335.4 Hydrants	462,632	464,072	462,575	464,022	465,473	464,229	465,684	467,138	468,457	469,919	471,381	472,844	474,307	467,133	
31 336.4 Backflow Prevention Devices	414	467	523	579	635	691	747	802	892	949	1,006	1,063	1,120	761	
32 339.4 Other Plant & Misc. Equipment	1,921	1,937	1,953	1,970	1,986	2,002	1,812	1,828	1,844	1,860	1,877	1,893	1,909	1,907	
33 GENERAL PLANT															
34 303.5 Land & Land Rights															
35 304.5 Structures & Improvements	233,710	234,499	234,166	234,538	235,840	236,576	237,589	238,292	239,171	239,011	239,864	240,813	241,804	237,375	
36 340.5 Office Furniture & Equipment	2,271,806	2,295,310	2,300,632	2,319,920	2,354,186	2,377,596	2,402,750	2,425,328	2,449,157	2,456,175	2,481,438	2,507,595	2,532,436	2,398,025	
37 341.5 Transportation Equipment	775,154	785,080	789,623	823,520	820,569	826,383	832,872	748,407	754,251	761,954	769,370	776,400	784,944	788,348	
38 342.5 Stores Equipment															
39 343.5 Tools, Shop & Garage Equipment	287,933	289,738	291,512	293,106	294,955	296,749	298,612	300,438	300,112	301,948	303,786	305,657	307,571	297,855	
40 344.5 Laboratory Equipment	13,826	13,862	13,899	13,935	14,090	14,246	14,401	14,556	17,789	17,944	18,100	17,867	18,022	15,580	
41 345.5 Power Operated Equipment	115	115	115	115	817	1,520	2,222	2,932	3,862	4,568	5,274	(32,148)	(31,700)	(3,245)	
42 346.5 Communication Equipment	76,232	76,977	77,594	78,324	79,121	79,860	80,621	81,349	73,484	74,055	74,755	75,461	76,165	77,231	
43 347.5 Miscellaneous Equipment	20,010	20,129	20,249	20,368	20,491	20,615	20,739	20,862	9,026	9,148	9,269	9,391	9,512	16,139	
44 348.5 Other Plant - Allocations	375	380	385	391	396	401	406	411	416	421	427	432	437	406	
45 Total	\$ 16,314,049	\$ 16,405,134	\$ 16,463,948	\$ 16,573,760	\$ 16,667,480	\$ 16,755,762	\$ 16,837,102	\$ 16,835,415	\$ 16,799,541	\$ 16,876,682	\$ 16,965,584	\$ 17,020,993	\$ 17,117,867	\$ 16,741,026	

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) Allocations	(6) Adjustments A-3 COA	(7) Other Test Yr	(8) Proforma	(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount	
1	INTANGIBLE PLANT											
2	351.1 Organization	\$ -	\$ -	\$ -		\$ -			\$ -			
3	352.1 Franchises	1,435	1,515	1,475					1,475			
4	389.1 Other Plant & Misc. Equipment	-	-	-					-			
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	-	-	-					-			
7	354.2 Structures & Improvements	1,988	4,529	3,257					3,257			
8	355.2 Power Gen Equipment	384	(11,604)	(518)				12,667	12,149			
9	360.2 Collection Sewers - Force	61,471	71,703	63,505		4,645		(1,419,325)	(1,351,175)			
10	361.2 Collection Sewers - Gravity	5,610,586	5,766,762	5,701,151		(983)		18,946	5,719,114			
11	362.2 Special Collecting Structures	-	-	-					-			
12	363.2 Services to Customers	17,993	23,792	20,878					20,878			
13	364.2 Flow Measuring Devices	3,416	(702)	1,486		(1,912)			(426)			
14	365.2 Flow Measuring Installations	-	-	-					-			
15	389.2 Other Plant & Misc. Equipment	898	1,031	965					965			
16	SYSTEM PUMPING PLANT											
17	353.3 Land & Land Rights	-	-	-					-			
18	354.3 Structures & Improvements	2,455,242	2,568,133	2,513,661		(1,046)		4,021	2,516,636			
19	370.3 Receiving Wells	-	28	9		0		26,506	26,515			
20	371.3 Pumping Equipment	(6,337)	(70,938)	(29,791)		(46,054)		20,511	(55,334)			
21	389.3 Other Plant & Misc. Equipment	6,520	9,061	7,590		852			8,442			
22	TREATMENT AND DISPOSAL PLANT											
23	353.4 Land & Land Rights	-	-	-					-			
24	354.4 Structures & Improvements	4,287,109	4,434,141	4,360,789		100			4,360,889			
25	355.4 Power Gen Equipment	365	3,221	1,411		1,504		39,539	42,454			
26	380.4 Treatment & Disposal Equipment	1,021,237	754,711	932,109		(192,596)		(398,411)	341,102			
27	381.4 Plant Sewers	(12,138)	(5,970)	(11,526)				70,202	58,676			
28	382.4 Outfall Sewer Lines	678,584	685,863	683,875		(8,807)			675,068			
29	389.4 Other Plant & Misc. Equipment	7,749	4,699	6,756		(2,471)			4,285			
30	RECLAIMED WATER DISTRIBUTION PLANT											
31	354.6 Structures & Improvements Reuse	5	9	7					7			
32	371.5 Pumping Equipment WTP	(17,608)	(38,792)	(25,704)		(9,651)			(35,355)			
33	371.6 Pumping Equipment Dist	757	1,022	887					887			
34	374.5 Reuse Distribution Reservoirs	3,429	4,057	3,711		102			3,813			
35	375.6 Reuse Transmission & Dist	2,088,348	2,350,768	2,219,362		1,514			2,220,876			
36	389.5 Other Plant & Misc Equipment	2,327	2,680	2,504					2,504			
37	366.6 Reuse Services	10,760	12,192	11,477		(50)			11,427			
38	367.6 Reuse Mtr Installations	3,358	2,828	3,308		(1,005)			2,303			
39	GENERAL PLANT											
40	353.7 Land & Land Rights	-	-	-					-			
41	354.7 Structures & Improvements	55	(1,661)	(581)		(997)			(1,578)			
42	390.7 Office Furniture & Equipment	56,000	119,297	80,146	964,733	38,299	(115,024)		968,154			
43	391.7 Transportation Equipment	-	-	-	351,166			3,644	354,810			
44	393.7 Tools, Shop & Garage Equipment	82,816	124,740	98,789		24,308		(68,231)	54,867			
45	394.7 Laboratory Equipment	(250)	(3,206)	(1,848)		(240)			(2,088)			
46	395.7 Power Operated Equipment	739	(127)	(24)					(24)			
47	396.7 Communication Equipment	84,706	89,736	86,174		(19)			86,155			
48	397.7 Miscellaneous Equipment	30,473	48,815	38,202		(16)			38,186			
49	348.7 Other Plant - Allocations	-	-	-					-			
50	Total	\$ 16,482,418	\$ 16,952,330	\$ 16,773,492	\$ 1,315,899	\$ (194,523)	\$ (115,024)	\$ (1,689,931)	\$ 16,089,913		\$ -	
51	Reconciliation to Annual Report: Allocations between systems:											
52	304.5 Structures & Improvements	-	-	-					-			
53	340.5 Office Furniture & Equipment	900,557	1,023,933	964,733					964,733			
54	341.5 Transportation Equipment	341,921	349,928	351,166					351,166			
55	343.5 Tools, Shop & Garage Equipment	-	-	-					-			
56	344.5 Laboratory Equipment	-	-	-					-			
57	345.5 Power Operated Equipment	-	-	-					-			
58	346.5 Communication Equipment	-	-	-					-			
59	347.5 Miscellaneous Equipment	-	-	-					-			
60	348.5 Other Plant - Allocations	-	-	-					-			
61	Total Per Annual Report	\$ 17,724,896	\$ 18,326,191	\$ 18,089,391								

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 11,334,914	\$ 11,591,934
2	Additions	13,724	6,260
3	Retirements		
4	Adjustment - Rounding	(1)	1
5	Balance 12/31/2014 ¹	\$ 11,348,637	\$ 11,598,195
6	Additions	7,542	1,269
7	Retirements		
8	Adjustment	(1,447,973)	1,476,104
9	Balance 12/31/2015 ²	\$ 9,908,206	\$ 13,075,568
10			
11	¹ Balance per 2014 Annual Report		
12	² Balance per 2015 Annual Report		
13			
14	* Rate Base Established PSC-15-0233-PAA-WS		

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) Adjustments A-3 COA	(6) Adjustments A-3	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER								
2									
3	Plant Capacity Fees	\$ 521	\$ 1,790	\$ 1,106	\$ -		\$ 1,106		-
4									
5	Contributed Lines/Mains	6,969,439	6,982,814	6,974,324	6,154		6,980,478		-
6									
7	Meters & Meter Installation Fees	604,537	604,537	604,537	-		604,537		-
8									
9	Contributed Property	1,832,057	1,837,500	1,834,141	3,313		1,837,454		-
10									
11	Other - Tap Fees	1,942,084	481,566	1,380,425	(904,299)		476,126		-
12									
13	Total	\$ 11,348,637	\$ 9,908,206	\$ 10,794,533	\$ (894,832)		\$ 9,899,701		
14									
15									
16	WASTEWATER								
17									
18	Plant Capacity Fees	\$ 30,764	30,764	\$ 30,764	-		\$ 30,764		-
19									
20	Contributed Lines/Mains	6,458,059	7,935,432	7,026,787	905,091	(1,458,000)	6,473,878		-
21									
22	Contributed Property	4,991,559	4,991,559	4,991,559	-		4,991,559		-
23									
24	Other - Tap Fees	117,812	117,812	117,812	(87)		117,725		-
25									
26	Cash - Reuse Lines					1,458,000	1,458,000		-
27									
28	Total	\$ 11,598,195	\$ 13,075,568	\$ 12,166,922	\$ 905,004	\$ -	\$ 13,071,926		

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

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

Florida Public Service Commission

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

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

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

Line No.	(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	521	521	521	521	521	521	521	1,790	1,790	1,790	1,790	1,790	1,790	1,106
4															
5	Contributed Lines/Mains	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,969,439	6,979,439	6,982,814	6,982,814	6,982,814	6,982,814	6,974,324
6															
7	Meters & Meter Installation	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537	604,537
8															
9	Contributed Property	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,832,057	1,837,440	1,837,440	1,837,500	1,837,500	1,837,500	1,834,141
10															
11	Other - Tap Fees	1,942,084	1,942,084	1,942,084	1,942,084	1,943,728	1,943,728	1,944,998	1,945,346	477,346	477,346	481,566	481,566	481,566	1,380,425
12															
13	Total	\$ 11,348,637	\$ 11,348,637	\$ 11,348,637	\$ 11,348,637	\$ 11,350,281	\$ 11,350,281	\$ 11,351,551	\$ 11,353,168	\$ 9,900,551	\$ 9,903,926	\$ 9,908,206	\$ 9,908,206	\$ 9,908,206	\$ 10,794,533
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	\$ 30,764	30,764
19															
20	Contributed Lines/Mains	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,458,059	6,464,659	7,935,432	7,935,432	7,935,432	7,935,432	7,935,432	7,026,787
21															
22	Contributed Property	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559	4,991,559
23															
24	Other - Tap Fees	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812	117,812
25															
26	Cash - Reuse Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27															
28	Total	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,598,195	\$ 11,604,795	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 13,075,568	\$ 12,166,922

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2013 per Annual Report	\$ 8,073,504	\$ 10,326,123
2	Additions	283,868	235,833
3	Retirements		
4	Adjustment - Rounding	(1)	
5	Balance 12/31/2014 ¹	\$ 8,357,371	\$ 10,561,956
6	Additions	201,146	388,838
7	Retirements		
8	Adjustments	15,384	
9	Balance 12/31/2015 ²	\$ 8,573,901	\$ 10,950,794
10			
11	¹ Balance per 2014 Annual Report		
12	² Balance per 2015 Annual Report		
13			
14	* Rate Base Established PSC-15-0233-PAA-WS		

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) 13 Month Average Balance	(5) COA* Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	92	121	103	-	103		
4								
5	Contributed Lines/Mains	5,919,148	6,082,923	6,001,051	(252)	6,000,799		
6								
7	Meters & Meter Installation Fees	499,031	467,307	488,411	(27,959)	460,452		
8								
9	Contributed Property	1,789,731	1,859,412	1,823,262	6,663	1,829,925		
10								
11	Other - Tap Fees	149,369	164,137	162,995	225	163,220		
12								
13								
14	Total	\$ 8,357,371	\$ 8,573,901	\$ 8,475,822	\$ (21,323)	\$ 8,454,499		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ 3,147	3,901	3,526	(10)	3,516		
20								
21	Contributed Lines/Mains	5,472,499	5,813,310	5,618,386	111,910	5,730,296		
22								
23	Contributed Property	5,044,752	5,089,043	5,081,506	(76,198)	5,005,308		
24								
25	Other - Tap Fees	41,558	44,541	43,045	23	43,068		
26								
27								
28	Total	\$ 10,561,956	\$ 10,950,794	\$ 10,746,463	\$ 35,725	\$ 10,782,188		

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 - Sanlando
 Docket No.: 160101 - WS
 Schedule Year Ended: 12/31/2015
 Historic [X] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	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	WATER														
2															
3	Plant Capacity Fees	\$ 92	\$ 94	\$ 95	\$ 96	\$ 97	\$ 98	\$ 99	\$ 103	\$ 106	\$ 110	\$ 114	\$ 118	\$ 121	\$ 103
4															
5	Contributed Lines/Mains	5,919,148	5,932,822	5,946,495	5,960,168	5,973,842	5,987,515	6,001,189	6,014,862	6,028,125	6,041,825	6,055,524	6,069,223	6,082,923	6,001,051
6															
7	Meters & Meter Installation Fees	499,031	500,173	501,316	502,458	503,601	504,743	505,886	507,028	462,738	463,880	465,023	466,165	467,307	488,411
8															
9	Contributed Property	1,789,731	1,794,599	1,799,466	1,804,334	1,809,201	1,814,069	1,818,936	1,823,804	1,839,896	1,844,775	1,849,654	1,854,533	1,859,412	1,823,262
10															
11	Other - Tap Fees	149,369	153,415	157,461	161,507	165,556	169,605	173,657	177,710	160,133	161,127	162,130	163,134	164,137	162,995
12															
13															
14	Total	\$ 8,357,371	\$ 8,381,102	\$ 8,404,832	\$ 8,428,563	\$ 8,452,296	\$ 8,476,030	\$ 8,499,767	\$ 8,523,507	\$ 8,490,999	\$ 8,511,717	\$ 8,532,445	\$ 8,553,173	\$ 8,573,901	\$ 8,475,822
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees	\$ 3,147	\$ 3,212	\$ 3,276	\$ 3,340	\$ 3,404	\$ 3,468	\$ 3,532	\$ 3,596	\$ 3,644	\$ 3,708	\$ 3,772	\$ 3,836	\$ 3,901	3,526
20															
21	Contributed Lines/Mains	5,472,499	5,484,786	5,497,073	5,509,360	5,521,647	5,533,933	5,546,220	5,558,522	5,752,679	5,767,837	5,782,995	5,798,152	5,813,310	5,618,386
22															
23	Contributed Property	5,044,752	5,058,993	5,073,235	5,087,476	5,101,717	5,115,958	5,130,200	5,144,441	5,032,078	5,046,319	5,060,560	5,074,802	5,089,043	5,081,506
24															
25	Other - Tap Fees	41,558	41,803	42,048	42,294	42,539	42,785	43,030	43,276	43,559	43,805	44,050	44,295	44,541	43,045
26															
27															
28	Total	\$ 10,561,956	\$ 10,588,794	\$ 10,615,631	\$ 10,642,469	\$ 10,669,307	\$ 10,696,144	\$ 10,722,982	\$ 10,749,835	\$ 10,831,960	\$ 10,861,669	\$ 10,891,377	\$ 10,921,086	\$ 10,950,794	\$ 10,746,463

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A	\$ -	\$ -
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	541,106	486,122
5	Materials & Supplies	B	17,748	27,486
6	Misc. Current & Accrued Assets	C	647	521
7				
8	Current & Accrued Liabilities(13 Month Average)			
9	Accounts Payable	C	\$ (138,009)	\$ (111,031)
10	Accrued Taxes	C	(243,023)	(195,516)
11	Accrued Interest	C	(3,483)	(2,803)
12	Misc. Current & Accrued Liabilities	C	(3,375)	(2,715)
13				
14	Working Capital (Balance Sheet Method)		<u>\$ 171,611</u>	<u>\$ 202,063</u>
15				
16				
17				
18	<u>Interim Rates</u>			
19	Current & Accrued Assets (13 Month Average)			
20	Cash	A	\$ -	\$ -
21	Accounts Rec less Accum. Provision for Uncoll Accts	A	541,106	486,122
22	Materials & Supplies	B	17,748	27,486
23	Misc. Current & Accrued Assets	C	647	521
24				
25	Current & Accrued Liabilities(13 Month Average)			
26	Accounts Payable	C	\$ (138,009)	\$ (111,031)
27	Accrued Taxes	C	(243,023)	(195,516)
28	Accrued Interest	C	(3,483)	(2,803)
29	Misc. Current & Accrued Liabilities	C	(3,375)	(2,715)
30				
31	Working Capital (Balance Sheet Method)		<u>\$ 171,611</u>	<u>\$ 202,064</u>
32				
33	<u>Notes:</u>			
34	A - Allocated based on revenues			
35	B - Allocated based on average adjusted gross plant			
36	C - Allocated based on ERC			

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

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 59,629,124		\$ 59,629,124	\$ 62,382,773	\$ 59,938,062	(213,748) (1)	\$ 59,724,314
2	Construction Work in Progress	1,149,367		1,149,367	156,642	2,190,788		2,190,788
3	Other Utility Plant Adjustments	2,238		2,238	2,238	2,238		2,238
4	Plant Held for Future Use	-		-	45,459	17,484	\$ (17,484)	(0)
5	GROSS UTILITY PLANT	60,780,729		60,780,729	62,587,113	62,148,572	(231,232)	61,917,340
6	Less: Accumulated Depreciation	(32,796,467)		(32,796,467)	(34,070,198)	(33,514,514)	(120,861) (2)	(33,635,375)
7								
8	NET UTILITY PLANT	27,984,263		27,984,263	28,516,915	28,634,058	(352,093)	28,281,965
9								
10	Cash	-		-	-	-		-
11	Accounts Rec'b - trade	894,026		894,026	1,028,680	1,033,643		1,033,643
12	Notes Receivable	-		-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	807,032		807,032	601,483	410,625		410,625
14	Notes Rec'b - Assoc. Cos.	-		-	-	-		-
15	Accts. Rec'b - Other	-		-	-	-		-
16	Accrued Interest Rec'b	-		-	-	-		-
17	Allowance for Bad Debts	(5,482)		(5,482)	(7,746)	(6,415)		(6,415)
18	Materials & Supplies	44,416		44,416	55,051	45,234		45,234
19	Miscellaneous Current & Accrued Assets	1,668		1,668	667	1,168		1,168
20								
21	TOTAL CURRENT ASSETS	1,741,660		1,741,660	1,678,135	1,484,255	-	1,484,255
22								
23	Net Nonutility Property	-		-	-	-		-
24	Unamortized Debt Discount & Exp.	-		-	-	-		-
25	Prelim. Survey & Investigation Charges	-		-	-	-		-
26	Clearing Accounts	-		-	-	-		-
27	Deferred Rate Case Expense	326,516		326,516	229,620	291,098		291,098
28	Other Miscellaneous Deferred Debits	61,095		61,095	27,462	45,843		45,843
29	Accum. Deferred Income Taxes	-		-	-	-		-
30	TOTAL OTHER ASSETS	387,611		387,611	257,081	336,941	-	336,941
31								
32	TOTAL ASSETS	\$ 30,113,534		\$ 30,113,534	\$ 30,452,131	\$ 30,455,254	\$ (352,093)	\$ 30,103,161
33								

34 **Notes:**

- 35 (1) To Annualize Commission Ordered Adjustments (A-3, A-5, A-6)
 36 (2) To Annualize Commission Ordered Adjustments (A-3, A-9, A-10)

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

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

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

Line No.	(1)	(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	UTILITY PLANT IN SERVICE	\$ 59,629,124	\$ 59,683,185	\$ 59,775,434	\$ 59,911,641	\$ 59,963,636	\$ 60,017,974	\$ 60,074,820	\$ 60,104,873	\$ 59,289,609	\$ 59,356,734	\$ 59,455,121	\$ 59,549,886	\$ 62,382,773	\$ 59,938,062
2	CONSTRUCTION WORK IN PROGRESS	1,149,367	1,427,101	2,139,822	2,313,363	2,367,118	2,391,198	2,585,633	2,685,810	2,738,017	2,796,374	2,865,708	2,864,094	156,642	2,190,788
3	OTHER UTILITY PLANT ADJUSTMENTS	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238
4	PLANT HELD FOR FUTURE USE	-	-	-	-	-	-	-	-	45,459	45,459	45,459	45,459	45,459	17,484
5	GROSS UTILITY PLANT	60,780,729	61,112,524	61,917,494	62,227,242	62,332,992	62,411,411	62,662,691	62,792,921	62,075,323	62,200,805	62,368,526	62,461,677	62,587,113	62,148,572
6	Less: Accumulated Depreciation	(32,796,467)	(32,958,555)	(33,093,365)	(33,256,248)	(33,424,353)	(33,585,943)	(33,736,719)	(33,810,117)	(33,537,283)	(33,686,207)	(33,827,030)	(33,906,200)	(34,070,198)	(33,514,514)
7															
8	NET UTILITY PLANT	27,984,263	28,153,969	28,824,129	28,970,995	28,908,639	28,825,468	28,925,972	28,982,804	28,538,040	28,514,598	28,541,496	28,555,478	28,516,915	28,634,058
9															
10	CASH														-
11	ACCOUNTS REC' b - TRADE	894,026	869,988	915,010	936,682	961,952	1,141,279	1,109,585	1,058,831	1,020,845	1,051,270	1,166,393	1,282,813	1,028,680	1,033,643
12	NOTES RECEIVABLE														-
13	ACCTS. REC' b - ASSOC. COS.	807,032	839,173	549,217	(70,901)	(2,655)	165,296	109,814	208,457	458,613	556,890	755,404	360,307	601,483	410,625
14	NOTES REC' b - ASSOC. COS.														-
15	ACCTS. REC' b - OTHER														-
16	ACCRUED INTEREST REC' b														-
17	ALLOWANCE FOR BAD DEBTS	(5,482)	(5,671)	(6,504)	(5,945)	(5,428)	(5,680)	(5,615)	(6,230)	(6,768)	(6,622)	(7,502)	(8,198)	(7,746)	(6,415)
18	MATERIALS & SUPPLIES	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	44,416	55,051	45,234
19	MISCELLANEOUS CURRENT & ACCRUED ASSETS	1,668	1,585	1,502	1,418	1,335	1,251	1,168	1,084	1,001	918	834	751	667	1,168
20															
21	TOTAL CURRENT ASSETS	1,741,660	1,749,491	1,503,641	905,669	999,620	1,346,562	1,259,368	1,306,558	1,518,106	1,646,871	1,959,545	1,680,090	1,678,135	1,484,255
22															
23	NET NONUTILITY PROPERTY														-
24	UNAMORTIZED DEBT DISCOUNT & EXP.														-
25	PRELIM. SURVEY & INVESTIGATION CHARGES														-
26	CLEARING ACCOUNTS														-
27	DEFERRED RATE CASE EXPENSE	326,516	330,302	326,224	327,557	328,219	327,887	325,594	267,703	260,087	252,470	244,853	237,236	229,620	291,098
28	OTHER MISCELLANEOUS DEFERRED DEBITS	61,095	59,014	56,932	54,850	52,769	50,687	48,605	46,524	44,442	33,057	31,192	29,327	27,462	45,843
29	ACCUM. DEFERRED INCOME TAXES														-
30	TOTAL OTHER ASSETS	387,611	389,316	383,156	382,407	380,988	378,574	374,199	314,227	304,529	285,527	276,045	266,563	257,081	336,941
31															
32	TOTAL ASSETS	\$ 30,113,534	\$ 30,292,776	\$ 30,710,926	\$ 30,259,071	\$ 30,289,248	\$ 30,550,604	\$ 30,559,539	\$ 30,603,589	\$ 30,360,675	\$ 30,446,996	\$ 30,777,086	\$ 30,502,130	\$ 30,452,131	\$ 30,455,254

30,452,131.42
\$

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(6) Adjustments	(7) Adjusted Test Yr Ended 12/31/15	(8) 13 Month Average	(9) Adjustments	(10) Adjusted Average
1	Common Stock Issued	\$ 3,575		\$ 3,575	\$ 3,575		\$ 3,575	\$ 3,575		\$ 3,575
2	Preferred Stock Issued	-		-	-		-	-		-
3	Additional Paid in Capital	15,648,195		15,648,195	15,648,195		15,648,195	15,648,195		15,648,195
4	Retained Earnings	7,352,564	(140,828)	7,211,736	7,687,058	(344,138)	7,342,920	7,789,468	(508,557) (1)	7,280,911
5	Other Equity Capital	-		-	-		-	-		-
6										
7	TOTAL EQUITY CAPITAL	23,004,334	(140,828)	22,863,506	23,338,828	(344,138)	22,994,690	23,441,238	(508,557)	22,932,681
8										
9	Bonds	-		-	-		-	-		-
10	Reacquired Bonds	-		-	-		-	-		-
11	Advances From Associated Companies	7,617,551		7,617,551	7,617,551		7,617,551	7,617,551		7,617,551
12	Other Long-Term Debt	-		-	-		-	-		-
13										
14	TOTAL LONG-TERM DEBT	7,617,551		7,617,551	7,617,551		7,617,551	7,617,551	-	7,617,551
15										
16	Accounts Payable	167,443		167,443	230,612		230,612	249,040		249,040
17	Notes Payable	-		-	-		-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)		(6,866,124)	(6,866,124)		(6,866,124)	(6,866,124)		(6,866,124)
19	Customer Deposits	39,199		39,199	36,888		36,888	37,114		37,114
20	Accrued Taxes	370,072		370,072	363,653		363,653	438,539		438,539
21	Current Portion Long Term Debt	-		-	-		-	-		-
22	Accrued Interest	5,700		5,700	7,062		7,062	6,286		6,286
23	Accrued Dividends	-		-	-		-	-		-
24	Misc. Current and Accrued Liabilities	-		-	11,727		11,727	6,090		6,090
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,283,710)		(6,283,710)	(6,216,181)		(6,216,181)	(6,129,055)		(6,129,055)
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	22,946,832		22,946,832	22,983,774		22,983,774	22,961,456		22,961,456
36	Less: Accum. Amortization of CIAC	(18,919,327)		(18,919,327)	(19,524,695)		(19,524,695)	(19,222,285)		(19,222,285)
37										
38	Accumulated Deferred Income Taxes	1,747,855	140,828	1,888,683	2,252,855	344,138	2,596,993	1,786,350	156,464 (1)	1,942,814
39										
40	Total Equity Capital and Liabilities	\$ 30,113,534	\$ -	\$ 30,113,534	\$ 30,452,131	\$ -	\$ 30,452,131	\$ 30,455,255	\$ (352,093)	\$ 30,103,162
41										
42	(1) To removed certain deferred taxes									
43	ADIT - NOLs									

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	13- Month Average	
1	EQUITY CAPITAL & LIABILITIES														
1	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575
2															
3	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195	15,648,195
4	7,352,564	7,428,882	7,534,273	7,470,635	7,638,652	7,908,134	7,909,875	8,113,808	7,847,538	7,902,627	8,140,571	8,328,467	7,687,058	7,789,468	
5															
6															
7	23,004,334	23,080,651	23,186,042	23,122,405	23,290,422	23,559,903	23,561,644	23,765,578	23,499,307	23,554,397	23,792,341	23,980,237	23,338,828	23,441,238	
8															
9	Bonds														
10															
11	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	
12															
13															
14	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	7,617,551	
15															
16	167,443	425,338	742,297	329,766	174,508	155,242	144,892	149,356	142,287	158,718	232,225	184,842	230,612	249,040	
17															
18	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	
19	39,199	38,609	37,679	37,815	36,881	35,652	35,427	35,481	36,589	37,179	37,786	37,292	36,888	37,114	
20	370,072	254,946	303,699	379,387	447,407	511,281	579,203	458,143	519,844	582,291	647,386	283,700	363,653	438,539	
21															
22	5,700	5,845	5,702	5,849	5,988	6,120	6,248	6,371	6,496	6,636	6,776	6,922	7,062	6,286	
23															
24		11,168	10,232	9,196	8,192	7,156	6,153	5,116	4,079	3,076	2,040	1,037	11,727	6,090	
25															
26	(6,283,710)	(6,130,218)	(5,766,516)	(6,104,113)	(6,193,148)	(6,150,674)	(6,094,203)	(6,211,658)	(6,156,829)	(6,078,224)	(5,939,911)	(6,352,331)	(6,216,181)	(6,129,055)	
27															
28															
29															
30															
31															
32															
33															
34															
35	22,946,832	22,946,832	22,946,832	22,946,832	22,948,476	22,948,476	22,949,746	22,957,963	22,976,119	22,979,494	22,983,774	22,983,774	22,983,774	22,961,456	
36	(18,919,327)	(18,969,895)	(19,020,463)	(19,071,032)	(19,121,603)	(19,172,175)	(19,222,749)	(19,273,342)	(19,322,959)	(19,373,386)	(19,423,823)	(19,474,259)	(19,524,695)	(19,222,285)	
37															
38	1,747,855	1,747,855	1,747,480	1,747,428	1,747,549	1,747,522	1,747,549	1,747,496	1,747,485	1,747,164	1,747,154	1,747,158	2,252,855	1,786,350	
39															
40	\$ 30,113,534	\$ 30,292,776	\$ 30,710,926	\$ 30,259,071	\$ 30,289,248	\$ 30,550,604	\$ 30,559,539	\$ 30,603,589	\$ 30,360,675	\$ 30,446,996	\$ 30,777,086	\$ 30,502,130	\$ 30,452,131	\$ 30,455,255	

Net Operating
Income

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

Schedule: B-1

Page 1 of 1

Preparer: Deborah Swain

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

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	\$ 4,408,574	\$ 223,540 (A)	\$ 4,632,114	\$ (18,462) (A)	\$ 4,613,652	B-4, B-3
2							
3	Operation & Maintenance	2,097,775	219,425 (B)	2,317,201	(B)	2,317,201	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	1,015,602	(275,908) (C)	739,694	(C)	739,694	B-13, B-3
6							
7	Amortization	-	(D)	-	(D)	-	
8							
9	Taxes Other Than Income	420,331	29,022 (E)	449,354	(831) (E)	448,523	B-15, B-3
10							
11	Provision for Income Taxes	280,174	26,438 (F)	306,612	(6,634) (F)	299,978	C-1, B-3
12							
13	OPERATING EXPENSES	3,813,882	(1,022)	3,812,860	(7,465)	3,805,395	
14							
15	NET OPERATING INCOME	\$ 594,691	\$ 224,562	\$ 819,253	\$ (10,996)	\$ 808,257	
16							
17							
18	RATE BASE	\$ 8,256,720	\$ 2,065,852	\$ 10,322,572		\$ 10,322,572	
19							
20							
21	RATE OF RETURN	7.20 %		7.94 %		7.83%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,964,155	\$ 111,386 (A)	\$ 4,075,541	\$ 2,391,091 (A)	\$ 6,466,632	B-4, B-3
2							
3	Operation & Maintenance	2,030,785	178,907 (B)	2,209,692	(B)	2,209,692	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	831,041	185,978 (C)	1,017,019	(C)	1,017,019	B-14, B-3
6							
7	Amortization		(D)	-	(D)	-	
8							
9	Taxes Other Than Income	507,893	151,136 (E)	659,029	107,599 (E)	766,628	B-15, B-3
10							
11	Provision for Income Taxes	225,373	(415,179) (F)	(189,806)	859,278 (F)	669,472	C-1, B-3
12							
13	OPERATING EXPENSES	3,595,093	100,841	3,695,934	966,877	4,662,811	
14							
15	NET OPERATING INCOME	\$ 369,062	\$ 10,545	\$ 379,607	\$ 1,424,214	\$ 1,803,821	
16							
17							
18	RATE BASE	\$ 16,635,932	\$ 6,401,374	\$ 23,037,305		\$ 23,037,305	
19							
20							
21	RATE OF RETURN	2.22 %		1.65 %		7.83%	

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

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 3
 Docket No.: 160101 - WS
 Preparer: Deborah Swain

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Miscellaneous Service Revenues - Test Year Allocations		
3	Total Revenues per B4 prior to adjustments	4,408,574	3,964,155
4	(a) To allocated miscellaneous service charges based on ERCs (B-4, E-5)	(7,481)	7,481
5	(b) To remove Accrued Revenues per B4	(31,737)	(32,071)
6	Adjustment to Test Year Revenues	(39,218)	(24,590)
7			
8	(2) Miscellaneous Service Revenues - Corrections		
9	(a) To reclass Connection Meter Fee to CIAC (after allocation adjustment)	(555)	(446)
10	(b) To remove non-utility fees for collecting sales tax	(11)	
11	(c) To remove fees for prior period	(143)	
12		(709)	(446)
13			
14	Test Year Adjusted Revenues prior to Annualizing Revenues	4,368,646	3,939,119
15			
16	(3) Annualized Revenue		
17	Annualized water/sewer revenues Schedule E-2	\$4,632,114	\$4,075,541
18	Test Year water/sewer revenues per above	4,368,646	3,939,119
19	Adjustment required	263,467	136,422
20			
21	Total Test Adjustments to Revenues	\$ 223,540	\$ 111,386
22	(4) Revenue Increase		
23	Increase in revenue required by the Utility to realize a	(18,462)	2,391,091
24	7.83% % rate of return	(18,462)	2,391,091
25			
26	Total Adjustments to Revenues	\$ 205,078	\$ 2,502,477
27	(B) Adjustments to Operations & Maintenance Expenses		
28	(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0233-PAA-WS)		
29	See detail schedules B-3 COA, B-6		
30	720 Materials & Supplies (Sewer Main Repair)		\$ (2,773)
31			
32	(2) 618/718 Chemical Expense		
33	Adjustment to accruals and allocations to tie to chemical schedule	\$ 9,521	\$ (89)
34			
35	(2) 642/742 Rental Expense - correction	\$ (7,158)	\$ 7,158
36			
37	(4) Proforma Adjustment to Expenses		
38	601/701 Salaries & Wages	\$ 64,724	\$ 52,068
39	603/703 Salaries & Wages - Officers, Etc.	1,401	1,127
39	604/704 Employee Pensions & Benefits	23,628	19,007
40	615/715 Purchased Power	26,653	21,440
41	650/750 Transportation Expense Increase 3%	1,527	1,228
42			
43	(5) Amortization of rate case expense per Schedule B-10	\$ 99,130	\$ 79,740
44			
45	Total Adjustment required to O&M Expenses	\$ 219,425	\$ 178,907

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: B-3

Page 2 of 3

Docket No.: 160101 - WS

Preparer: Deborah Swain

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation and Amortization Expense		
2	(1) To Remove Prior Period Portion of Commission Ordered Adjustment (PSC-15-0233-PAA-WS)		
3	See detail schedules B-3 COA, B-13 / B-14	\$ (229,484)	\$ (112,678)
4			
5	(2) 340.5 / 390.7 Correct depreciation of Project Phoenix (10 yr)	\$ (24,168)	\$ (19,441)
6			
7	(3) Annualize depreciation expense for plant additions during TY		
8	311.2 Pumping Equipment (\$47,508 * 5%)	2,375	
9	355.2 Power Gen Equipment (\$253,338 * 5%)		12,667
10	381.4 Plant Sewers (\$2,454,613 * 2.86%)		70,202
11	Total Adjustment to Annualize Depreciation Expense	\$ 2,375	\$ 82,869
12			
13	(4) Depreciation expense related to Pro Forma plant additions		
14	311.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	8,254	
15	331.4 Well 2A / LS A-1 Electrical Improvements & Generator Install	2,264	
16	371.3 Well 2A / LS A-1 Electrical Improvements & Generator Install		4,532
17	331.4 Autumn Drive WM Replacement:	2,326	
18	331.4 Markham Wood Utility Relocations	1,498	
19	331.4 Myrtle Lake Hills Water Mains	15,322	
20	361.2 Phase 2 Inflow & Infiltration Study and Remediation		37,892
21	371.3 Lift Station RTU Installation		18,166
22	380.4 Wekiva WWTP Blower Replacement		34,722
23	380.4 Wekiva WWTP Rehabilitation		100,400
24	360.2 Shadow Hills Flow Diversion		64,514
25	354.3 Shadow Hills Flow Diversion		8,042
26	370.3 Shadow Hills Flow Diversion		53,012
27	371.3 Shadow Hills Flow Diversion		18,324
28	380.4 Shadow Hills Flow Diversion		5,556
29	355.4 Shadow Hills Electrical Generator		4,495
29	340.5/390.7 GIS system - allocated portion	9,058	7,288
30	341.5/391.7 Vehicle major upgrade / purchase - allocated portion	1,736	1,398
31	341.5/391.7 Vehicle replacement program - allocated portion	26,362	21,210
32	Total Depr Expense - Pro Forma Plant additions	\$ 66,820	\$ 379,551
33			
34	(5) Adjust depreciation expense for retirements related to Pro Forma additions		
35	331.4 Autumn Drive WM Replacement:	(1,744)	
36	331.4 Markham Wood Utility Relocations	(1,123)	
37	380.4 Wekiva WWTP Blower Replacement		(26,042)
38	360.2 Shadow Hills Flow Diversion		(48,386)
39	341.5/391.7 Vehicle replacement program - allocated portion	(19,772)	(15,907)
40	Total Depr Expense - Pro Forma Plant retirements	\$ (22,639)	\$ (90,334)
41			
42	(6) <u>Amorization Expense</u> : To Remove Prior Period Portion of		
43	Commission Ordered Adjustment (PSC-15-0233-PAA-WS)		
44	See detail schedules B-3 COA, B-13 / B-14	\$ (68,811)	\$ (53,989)
45			
46	Total Adjustment to Depreciation Exp, Net of Amortization	\$ (275,908)	\$ 185,978
47			
48	(D) Amortization of Acquisition Adjustment		

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Sanlando

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: B-3

Page 3 of 3

Docket No.: 160101 - WS

Preparer: Deborah Swain

Line No.	Description	Water	Wastewater
1	(E) Adjustments to Taxes Other Than Income		
2	(1) Ad Valorem Taxes		
3	(a) Net allocations between systems		
4	Gross Plant	\$ (1,571,638)	\$ 1,571,638
5	Less Accumulated Depreciation	\$ 1,315,899	\$ (1,315,899)
6	Net Plant	\$ (255,739)	\$ 255,739
7	Millage rate	15.4670	15.4670
8	Total increase in ad valorem taxes	\$ (3,956)	\$ 3,956
9			
10	(b) Net Commission Ordered Adjustments to net plant		
11	Gross Plant	\$ (209,291)	\$ (112,190)
12	Less Accumulated Depreciation	\$ 79,029	\$ 194,523
13	Net Plant	\$ (130,262)	\$ 82,333
14	Millage rate	15.4670	15.4670
15	Total adjustment to ad valorem taxes	\$ (2,015)	\$ 1,273
16			
17	(c) For Proforma Plant and Retirements		
18	Gross Plant	\$ 1,139,875	\$ 7,071,328
19	Less Accumulated Depreciation	\$ 188,747	\$ 1,772,800
20	Net Plant	\$ 1,328,622	\$ 8,844,128
21	Millage rate	15.4670	15.4670
22	Total increase in ad valorem taxes	\$ 20,550	\$ 136,792
23			
24	(2) Payroll Taxes for Proforma Salaries	\$ 5,059	\$ 4,069
25			
26	(3) Regulatory Assessment Fees		
27	(a) To adjust test year RAF's for actual revenues		
28	RAF per books	199,061	178,354
29	RAF 4.5% of book revenues	\$ 198,386	\$ 178,387
30	Adjustment to RAFs per books	\$ (675)	\$ 33
31			
32	(b) To adjust test year RAF's for annualized revenues (corrected)	\$ 223,540	\$ 111,386
33	RAF rate	0.045	0.045
34	RAF Adjustment Required for Annualized Revenues	\$ 10,059	\$ 5,012
35			
36	Total Adjustments to Test Year TOTI	\$ 29,022	\$ 151,136
37			
38	(4) To adjust RAF's for requested revenues		
39	Total Revenue Increase Requested	\$ (18,462)	\$ 2,391,091
40	RAF rate	0.045	0.045
41	Total RAF Adjustments due to Requested Increase	\$ (831)	\$ 107,599
42			
43	Total Adjustment Taxes Other Than Income	\$ 28,191	\$ 258,735
44			
45	(F) Provision for Income Taxes		
46	(1) Adjustment to reflect current income taxes expense for test year		
47	Income Tax Per Books	280,174	225,373
48	Test Year Current Income Tax per C-2	306,611	(189,806)
49	Adjustment to reflect current income tax	\$ 26,437	\$ (415,179)
50			
51	(2) Adjustment to Current Income taxes for rate increase per C-2	\$ (6,635)	\$ 859,278
52	Total Adjustment to Provision for income Taxes	\$ 19,802	\$ 444,099

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit Adjustment	MFR
					Debit	Credit	To Books Net	Adjustments Remove Prior Period
1	255101.6325	6325	720	Audit Finding No. 11		2,773.00	2,773.00	(2,773)
2	255100.6455	6455	403.301	Audit Finding No. 1 & 2	171,033.00		171,033.00	(171,033)
3	255100.6460	6460	403.304	Audit Finding No. 4		115.00	(115.00)	69
4	255100.6485	6485	403.307	Audit Finding No. 1 & 2		11,235.00	(11,235.00)	11,235
5	255100.6500	6500	403.310	Audit Finding No. 1 & 2		7.00	(7.00)	7
6	255100.6500	6500	403.310	Audit Finding No. 3	2,443.67		2,443.67	(1,955)
7	255100.6510	6510	403.311	Audit Finding No. 1 & 2		30,511.00	(30,511.00)	30,511
8	255100.6520	6520	403.320	Audit Finding No. 1 & 2		149.00	(149.00)	149
9	255100.6520	6520	403.320	Audit Finding No. 4		253.33	(253.33)	152
10	255100.6525	6525	403.330	Audit Finding No. 1 & 2	126.00		126.00	(126)
11	255100.6530	6530	403.331	Audit Finding No. 1 & 2		1,720.00	(1,720.00)	1,720
12	255100.6535	6535	403.333	Audit Finding No. 1 & 2		56.00	(56.00)	56
13	255100.6535	6535	403.333	Audit Finding No. 6		6,197.33	(6,197.33)	5,028
14	255100.6540	6540	403.334	Audit Finding No. 1 & 2	133,830.00		133,830.00	(133,830)
15	255100.6540	6540	403.334	Audit Finding No. 5		27,030.33	(27,030.33)	22,478
16	255100.6540	6540	403.334	Audit Finding No. 6	14,089.71		14,089.71	(11,327)
17	255100.6545	6545	403.334	Audit Finding No. 1 & 2		190.00	(190.00)	190
18	255100.6550	6550	403.335	Audit Finding No. 1 & 2		143.00	(143.00)	143
19	255100.6555	6555	403.336	Audit Finding No. 1 & 2		172.00	(172.00)	172
20	255100.6580	6580	403.340	Audit Finding No. 1 & 2	6.00		6.00	(6)
21	255100.6585	6585	403.340	Audit Finding No. 1 & 2		1,871.00	(1,871.00)	1,871
22	255100.6595	6595	403.346	Audit Finding No. 1 & 2		2,841.00	(2,841.00)	2,841
23	255100.6595	6595	403.346	Audit Finding No. 4		30.00	(30.00)	18
24	255100.6600	6600	403.344	Audit Finding No. 1 & 2	3,078.00		3,078.00	(3,078)
25	255100.6605	6605	403.345	Audit Finding No. 1 & 2	223.00		223.00	(223)
26	255100.6610	6610	403.346	Audit Finding No. 1 & 2		2,986.00	(2,986.00)	2,986
27	255100.6610	6610	403.346	Audit Finding No. 4		450.00	(450.00)	270
28	255100.6615	6615	403.347	Audit Finding No. 1 & 2		11,560.00	(11,560.00)	11,560
29	255101.6660	6660	403.354	Audit Finding No. 1 & 2	4,604.00		4,604.00	(4,604)
30	255101.6665	6665	403.354	Audit Finding No. 1 & 2		10,831.00	(10,831.00)	10,831
31	255101.6680	6680	403.354	Audit Finding No. 1 & 2	9,374.00		9,374.00	(9,374)
32	255101.6695	6695	403.355	Audit Finding No. 3	2,443.67		2,443.67	(1,955)
33	255101.6710	6710	403.360	Audit Finding No. 1 & 2		4,785.00	(4,785.00)	4,785
34	255101.6715	6715	403.361	Audit Finding No. 1 & 2	26,306.00		26,306.00	(26,306)
35	255101.6715	6715	403.361	Audit Finding No. 1 & 2		615.00	(615.00)	615
36	255101.6717	6717	403.361	Audit Finding No.7		65.67	(65.67)	55
37	255101.6730	6730	403.364	Audit Finding No. 1 & 2	48.00		48.00	(48)
38	255101.6730	6730	403.364	Audit Finding No. 3	290.38		290.38	(259)
39	255101.6745	6745	403.371	Audit Finding No. 1 & 2	2,430.00		2,430.00	(2,430)
40	255101.6745	6745	403.371	Audit Finding No. 8		9,926.67	(9,926.67)	8,008
41	255101.6745	6745	403.371	Audit Finding No.7		1,508.33	(1,508.33)	1,267
42	255101.6750	6750	403.389	Audit Finding No.7		1,080.00	(1,080.00)	810
43	255101.6765	6765	403.380	Audit Finding No. 1 & 2	14,485.00		14,485.00	(14,485)
44	255101.6765	6765	403.380	Audit Finding No. 10		5,092.33	(5,092.33)	(4,741)
45	246100.6765	6765	403.380	Audit Finding No. 10	5,092.33		5,092.33	4,741
46	255101.6765	6765	403.380	Audit Finding No. 3		36,610.00	(36,610.00)	29,288
47	255101.6765	6765	403.380	Audit Finding No. 3		5,430.00	(5,430.00)	4,344
48	255101.6765	6765	403.380	Audit Finding No. 9		1,960.67	(1,960.67)	1,548
49	255101.6785	6785	403.382	Audit Finding No. 1 & 2		14,311.00	(14,311.00)	14,311
50	255101.6800	6800	403.389	Audit Finding No. 1 & 2	1,385.00		1,385.00	(1,385)
51	255101.6805	6805	403.389	Audit Finding No. 1 & 2	7,984.00		7,984.00	(7,984)
52	255101.6825	6825	403.390	Audit Finding No. 1 & 2	63,520.00		63,520.00	(63,520)
53	255101.6835	6835	403.393	Audit Finding No. 1 & 2	39,501.00		39,501.00	(39,501)
54	255101.6840	6840	408.394	Audit Finding No.7		84.33	(84.33)	71
55	255101.6850	6850	403.396	Audit Finding No. 1 & 2	2,673.00		2,673.00	(2,673)
56	255101.6855	6855	403.397	Audit Finding No. 1 & 2	12,073.00		12,073.00	(12,073)
57	255101.6875	6875	403.366	Audit Finding No. 1 & 2		99.00	(99.00)	99
58	255101.6880	6880	403.367	Audit Finding No. 1 & 2	3,680.00		3,680.00	(3,680)
59	255101.6880	6880	403.367	Audit Finding No.7		199.00	(199.00)	167
60	255101.6885	6885	403.374	Audit Finding No. 1 & 2		3,904.00	(3,904.00)	3,904
61	255101.6890	6890	403.375	Audit Finding No. 1 & 2	2,973.00		2,973.00	(2,973)

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

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

Line No	Company/object	Object No.	Acct No.	Audit Finding Reference	Audit Adjustment to Books		Audit Adjustment	MFR	
					Debit	Credit	To Books	Adjustments Remove	
					Net		Prior Period		
1	255101.6890	6890	403.375	Audit Finding No. 12			513.67	(513.67)	469
2	255100.6905	6905	403.391	Audit Finding No. 1 & 2			638.00	(638.00)	638
3	255100.6995	6995	403.271	Audit Finding No. 1 & 2		10.00		10.00	(10)
4	255100.7000	7000	403.271	Audit Finding No. 1 & 2		49.00		49.00	(49)
5	255100.7045	7045	403.271	Audit Finding No. 1 & 2			264.00	(264.00)	264
6	255100.7060	7060	403.271	Audit Finding No. 1 & 2			5,637.00	(5,637.00)	5,637
7	255100.7070	7070	403.271	Audit Finding No. 1 & 2	10,410.00			10,410.00	(10,410)
8	255100.7080	7080	403.271	Audit Finding No. 1 & 2	23,405.00			23,405.00	(23,405)
9	255100.7080	7080	403.271	Audit Finding No. 13	21,900.77			21,900.77	(21,130)
10	255100.7085	7085	403.271	Audit Finding No. 1 & 2	100.00			100.00	(100)
11	255100.7090	7090	403.271	Audit Finding No. 1 & 2	27.00			27.00	(27)
12	255100.7165	7165	403.271	Audit Finding No. 1 & 2	32.00			32.00	(32)
13	255100.7165	7165	403.271	Audit Finding No. 12	21,598.33			21,598.33	(19,549)
14	255101.7225	7225	403.271	Audit Finding No. 1 & 2	44,119.00			44,119.00	(44,119)
15	255101.7275	7275	403.271	Audit Finding No. 1 & 2	9,022.00			9,022.00	(9,022)
16	255101.7280	7280	403.271	Audit Finding No. 1 & 2			193,128.00	(193,128.00)	193,128
17	255101.7280	7280	403.271	Audit Finding No. 11			195.33	(195.33)	155
18	255101.7330	7330	403.271	Audit Finding No. 1 & 2	75,483.00			75,483.00	(75,483)
19	255101.7350	7350	403.271	Audit Finding No. 1 & 2	15,148.00			15,148.00	(15,148)
20	255101.7430	7430	403.271	Audit Finding No. 1 & 2			38.00	(38.00)	38
21	255101.7440	7440	403.271	Audit Finding No. 1 & 2	16.00			16.00	(16)
22	255101.7445	7445	403.271	Audit Finding No. 1 & 2	2,783.00			2,783.00	(2,783)
23	255101.7445	7445	403.271	Audit Finding No. 13	4,219.35			4,219.35	(3,565)
24	255102.7485	7485	403.271	Audit Finding No. 12			12,701.67	(12,701.67)	10,805
25	255101.7750	7750	403.271	Audit Finding No. 12	37,293.00			37,293.00	(37,293)
26					792,080.21	407,134.66		384,945.55	(397,049.84)

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	3,487,782	521.2 Flat Rate - Commercial	82,351
3	461.2 Metered - Commercial	687,628	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	84,478
6	461.5 Metered - Multi-Family	161,927	521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	2,783,619
8	462.2 Private Fire Protection	12,286	522.2 Measured - Commercial	633,704
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	311,006
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	31,737	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues	32,071
16	TOTAL WATER SALES	4,381,361	TOTAL SEWER SALES	3,927,230
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	3,291	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	31,403	535 Interdepartmental Rents	
24	Allocation To Other Sewer Revenues: (B-3 (1)(a))	(7,481)	536 Other Sewer Revenues	11,763
25			541 Measured Re-Use Revenues	17,682
26			Allocation From Other Water Revenues: (B-3 (1)(a))	7,481
27	TOTAL OTHER WATER REVENUES	27,213	TOTAL OTHER SEWER REVENUES	36,925
28				
29	TOTAL WATER OPERATING REVENUES	4,408,574	TOTAL SEWER OPERATING REVENUES	3,964,155
30				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Test Year	Adj. B-3	Adj. Total Annual
1	601 Salaries & Wages - Employees	50,235	43,007	45,188	52,910	49,895	52,233	56,504	51,732	45,328	48,444	50,780	55,543	601,799	\$ 64,724	666,523
2	603 Salaries & Wages - Officers, Etc.	2,958	3,021	2,906	3,025	2,974	2,980	3,817	2,290	2,911	2,974	7,255	255	37,365	1,401	38,766
3	604 Employee Pensions & Benefits	30,699	22,126	18,662	16,897	19,048	26,619	20,151	22,877	15,722	22,219	22,966	29,640	267,627	23,628	291,255
4	610 Purchased Water	-	-	-	-	1	-	2	-	-	-	-	-	3	-	3
5	615 Purchased Power	26,728	24,630	27,294	41,945	35,328	39,269	37,159	38,884	27,356	25,423	33,328	35,006	392,349	26,653	419,002
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	16,745	18,516	20,297	20,290	11,874	13,046	15,271	13,901	9,783	22,719	8,961	13,499	184,902	9,521	194,423
8	620 Materials & Supplies	8,915	7,118	9,683	8,149	6,727	11,020	9,656	6,835	6,596	10,716	6,316	10,187	101,919	-	101,919
9	631 Contractual Services - Engr.	46	46	46	46	1,137	851	(1,850)	3,687	(3,594)	46	3,371	46	3,880	-	3,880
10	632 Contractual Services - Acct.	2,351	2,377	2,496	2,333	2,331	2,333	2,762	2,761	2,737	2,736	3,248	3,259	31,725	-	31,725
11	633 Contractual Services - Legal	-	26	-	-	-	-	-	(1,096)	-	94	180	2,205	1,409	-	1,409
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	141	2,506	690	1,141	1,432	1,583	1,266	1,917	1,376	1,775	722	1,257	15,805	-	15,805
14	636 Contractual Services - Other	3,783	3,795	5,967	5,459	6,529	4,822	5,974	5,233	5,057	6,391	5,303	7,575	65,888	-	65,888
15	641 Rental of Building/Real Prop.	74	74	76	551	79	79	81	81	80	80	80	160	1,494	-	1,494
16	642 Rental of Equipment	3,100	-	102	2,481	-	1,425	-	-	-	-	-	51	7,158	(7,158)	-
17	650 Transportation Expenses	3,408	3,688	4,004	4,887	5,345	4,537	4,498	4,284	3,813	4,570	4,069	3,794	50,896	1,527	52,423
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	8,110	7,095	7,981	8,136	7,998	8,022	7,992	7,994	7,919	8,455	8,262	8,270	96,234	-	96,234
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	266	482	263	997	1,169	2,298	2,761	628	2,241	4,099	7,010	(1,139)	21,075	-	21,075
22	660 Advertising Expense	-	-	-	-	-	111	-	-	-	-	-	-	111	-	111
23	666 Reg. Comm. Exp. - Rate Case Amort.	2,626	2,626	2,626	2,626	2,626	2,626	5,803	2,639	4,221	4,221	4,221	4,221	41,083	99,130	140,212
24	667 Reg. Comm. Exp. - Other	(1,014)	(19)	61	495	178	185	102	565	-	709	100	622	1,983	-	1,983
25	670 Bad Debt Expense	778	799	815	559	539	244	885	183	404	(193)	489	(143)	5,360	-	5,360
26	675 Miscellaneous Expenses	9,394	13,739	20,442	19,568	10,230	12,184	12,508	14,657	11,771	17,010	11,874	14,331	167,709	-	167,709
27																
28	TOTAL	169,344	155,651	169,599	192,494	165,439	186,467	185,343	180,052	143,720	182,490	178,536	188,640	2,097,775	\$ 219,425	\$ 2,317,201

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commissi

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

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

Schedule: B-6
 Page 1 of 1
 Prepare: Deborah Swain
 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. B-3	Adj. Total Annual
1	701 Salaries & Wages - Employees	40,409	34,595	36,349	42,561	40,135	42,017	45,452	41,613	36,462	38,969	40,848	44,679	\$ 484,089	\$ 52,068	\$ 536,157
2	703 Salaries & Wages - Officers, Etc.	2,379	2,430	2,338	2,433	2,392	2,397	3,070	1,842	2,341	2,392	5,836	205	30,057	1,127	31,184
3	704 Employee Pensions & Benefits	24,695	17,798	15,012	13,592	15,322	21,412	16,210	18,402	12,647	17,873	18,474	23,843	215,280	19,007	234,287
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	13,407	7,544	9,429	16,275	11,730	9,176	11,869	8,585	7,602	8,300	8,533	13,724	126,174	-	126,174
6	715 Purchased Power	32,810	43,809	38,594	26,299	41,206	40,635	38,381	39,702	55,662	51,942	46,039	44,108	499,188	21,440	520,628
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	13,470	14,894	16,327	16,321	9,552	10,494	12,284	11,182	7,869	18,275	7,208	10,859	148,736	(89)	148,647
9	720 Materials & Supplies	6,357	5,546	8,638	7,643	4,295	5,676	5,193	9,512	15,759	6,439	5,132	5,899	86,087	(2,773)	83,314
10	731 Contractual Services - Engr.	37	37	37	37	915	685	(1,488)	2,966	(2,891)	37	2,712	37	3,121	-	3,121
11	732 Contractual Services - Acct.	1,891	1,912	2,008	1,877	1,875	1,877	2,222	2,221	2,201	2,613	2,622	2,622	25,520	-	25,520
12	733 Contractual Services - Legal	-	21	-	-	-	-	-	(881)	-	76	144	1,774	1,134	-	1,134
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	1,825	5,523	493	4,970	267	3,437	2,827	564	2,278	1,044	557	7,027	30,812	-	30,812
15	736 Contractual Services - Other	3,043	3,052	4,800	4,391	5,252	3,879	4,806	4,210	3,997	5,141	4,266	5,558	52,394	-	52,394
16	741 Rental of Building/Real Prop.	60	59	61	443	63	63	65	65	65	65	65	129	1,202	-	1,202
17	742 Rental of Equipment	2,493	-	82	1,995	-	1,146	-	-	-	-	-	41	5,758	7,158	12,916
18	750 Transportation Expenses	2,741	2,967	3,221	3,931	4,299	3,650	3,618	3,446	3,067	3,676	3,273	3,052	40,941	1,228	42,169
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	6,524	5,707	6,420	6,545	6,433	6,453	6,429	6,430	6,370	6,801	6,646	6,652	77,411	-	77,411
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	214	387	212	802	940	1,849	2,221	505	1,802	3,297	5,639	(916)	16,952	-	16,952
23	760 Advertising Expense	-	-	-	-	-	89	-	-	-	-	-	-	89	-	89
24	766 Reg. Comm. Exp. - Rate Case Amort.	2,112	2,112	2,112	2,112	2,112	2,112	4,668	2,123	3,396	3,396	3,396	3,396	33,047	79,740	112,787
25	767 Reg. Comm. Exp. - Other	(815)	(16)	49	398	143	149	82	455	-	570	80	500	1,595	-	1,595
26	770 Bad Debt Expense	626	643	656	450	434	196	712	147	325	(155)	393	(115)	4,311	-	4,311
27	775 Miscellaneous Expenses	7,556	11,052	14,433	15,741	8,229	9,800	10,061	11,790	17,375	13,519	9,552	17,778	146,887	-	146,887
28																
29	TOTAL	\$ 161,834	\$ 160,073	\$ 161,270	\$ 168,816	\$ 155,596	\$ 167,192	\$ 168,683	\$ 164,879	\$ 176,327	\$ 183,859	\$ 171,406	\$ 190,851	\$ 2,030,785	\$ 178,907	\$ 2,209,692

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

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

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

Line No.	(1) Account No. and Name	(2) Adjusted TY 12/31/13	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	\$ 596,351	\$ 601,799	\$ 64,724	\$ 666,523	\$ 70,172	11.77 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	603 Salaries & Wages - Officers, Etc.	70,640	37,365	1,401	38,766	(31,874)	(45.12) %	Under benchmark
3	604 Employee Pensions & Benefits	191,011	267,627	23,628	291,255	100,244	52.48 %	Reflects large increases in health care costs since the last TY.
4	610 Purchased Water	1,245	3	-	3	(1,242)	(99.76) %	Under benchmark
5	615 Purchased Power	334,828	392,349	26,653	419,002	84,174	25.14 %	Increase in kwh purchased
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	164,247	184,902	9,521	194,423	30,176	18.37 %	Increase in volume of chlorine and other chemicals used.
8	620 Materials & Supplies	104,514	101,919	-	101,919	(2,596)	(2.48) %	Under benchmark
9	631 Contractual Services - Engr.	7,795	3,880	-	3,880	(3,915)	(50.22) %	Under benchmark
10	632 Contractual Services - Acct.	20,425	31,725	-	31,725	11,300	55.33 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
11	633 Contractual Services - Legal	420	1,409	-	1,409	989	235.54 %	Nominal variance from year to year for legal services.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	21,429	15,805	-	15,805	(5,624)	(26.24) %	Under benchmark
14	636 Contractual Services - Other	101,152	65,888	-	65,888	(35,264)	(34.86) %	Under benchmark
15	641 Rental of Building/Real Prop.	1,923	1,494	-	1,494	(428)	(22.27) %	Under benchmark
16	642 Rental of Equipment	20	7,158	(7,158)	-	(20)	(100.00) %	Mis-posted expense to Acct. 642. Should have been posted to Acct. 742.
17	650 Transportation Expenses	65,307	50,896	1,527	52,423	(12,884)	(19.73) %	Under benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	96,234	-	96,234	96,234	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	107,329	21,075	-	21,075	(86,255)	(80.36) %	Under benchmark
22	660 Advertising Expense	230	111	-	111	(119)	(51.81) %	Under benchmark
23	666 Reg. Comm. Exp. - Rate Case Amort.	57,114	41,083	99,130	140,212	83,098	145.50 %	N/A
24	667 Reg. Comm. Exp. - Other	1,128	1,983	-	1,983	855	75.80 %	Normal variance from year to year
25	670 Bad Debt Expense	7,102	5,360	-	5,360	(1,742)	(24.53) %	Under benchmark
26	675 Miscellaneous Expenses	181,868	167,709	-	167,709	(14,159)	(7.79) %	Under benchmark
27	TOTAL	\$ 2,036,077	\$ 2,097,775	\$ 219,425	\$ 2,317,201	\$ 281,123	13.81 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	\$ (57,114)	\$ (41,083)	\$ (99,130)	\$ (140,212)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	\$ 1,978,963	\$ 2,056,692	\$ 120,296	\$ 2,176,988	\$ 281,123	14.21 %	
32								
33	Total Customers (ERC's)				13,853.9	2,027	17.14 %	
34								
35	Consumer Price Index - U				237.017	4.06	1.74 %	
36								
37	Benchmark Index:				1.1714			
38					1.0174			
39								
40					1.1918			

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

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

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

Line No.	(1) Account No. and Name	(2) Adjusted TY 12/31/2013	(3) Current TY 12/31/15	(4) TY Adj.'s per B-3	(5) Adjusted TY 12/31/15	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 470,034	\$ 484,089		\$ 484,089	\$ 14,055	2.99 %	Annual average increase of 3% adjusted for impact of vacancies, if any, plus less cap time in 2015.
2	703 Salaries & Wages - Officers, Etc.	56,374	30,057		30,057	(26,317)	(46.68) %	Under benchmark
3	704 Employee Pensions & Benefits	149,740	215,280		215,280	65,540	43.77 %	Reflects large increases in health care costs since the last TY.
4	710 Purchased Sewage Treatment	-	-		-	-	%	
5	711 Sludge Removal Expense	125,162	126,174		126,174	1,012	0.81 %	De minimus amount
6	715 Purchased Power	454,927	499,188		499,188	44,261	9.73 %	Increase in kwh purchased
7	716 Fuel for Power Purchased	-	-		-	-	%	
8	718 Chemicals	137,391	148,736	(89)	148,647	11,256	8.19 %	Increase in volume of chlorine and other chemicals used.
9	720 Materials & Supplies	91,466	86,087	(2,773)	83,314	(8,151)	(8.91) %	Under benchmark
10	731 Contractual Services - Engr.	(6,792)	3,121		3,121	9,913	(145.96) %	Under benchmark
11	732 Contractual Services - Acct.	16,120	25,520		25,520	9,399	58.31 %	Reflects the allocation of outside audit expense, which was greater in 2015 over previous TY.
12	733 Contractual Services - Legal	331	1,134		1,134	803	242.61 %	Nominal variance from year to year for legal services
13	734 Contractual Services - Mgmt. Fees	-	-		-	-	%	
14	735 Contractual Services - Testing	16,913	30,812		30,812	13,899	82.18 %	Increase in the number of samples analyzed and the unit cost of analysis.
15	736 Contractual Services - Other	79,833	52,394		52,394	(27,439)	(34.37) %	Under benchmark
16	741 Rental of Building/Real Prop.	1,523	1,202		1,202	(321)	(21.09) %	Under benchmark
17	742 Rental of Equipment	9	5,758		5,758	5,749	63,878.49 %	Pump rental in 2015 while doing maintenance on traveling bridge filters
18	750 Transportation Expenses	51,544	40,941		40,941	(10,603)	(20.57) %	Under benchmark
19	756 Insurance - Vehicle	-	-		-	-	%	
20	757 Insurance - General Liability	-	77,411		77,411	77,411	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	84,707	16,952		16,952	(67,755)	(79.99) %	Under benchmark
23	760 Advertising Expense	181	89		89	(92)	(50.74) %	Under benchmark
24	766 Reg. Comm. Exp. - Rate Case Amort.*	44,828	33,047	79,740	112,787	67,960	151.60 %	Reflects authorized amount in last Final Order
25	767 Reg. Comm. Exp. - Other	891	1,595		1,595	704	78.99 %	Nominal variance from year to year
26	770 Bad Debt Expense	5,603	4,311		4,311	(1,291)	(23.05) %	Under benchmark
27	775 Miscellaneous Expenses	195,886 (1)	146,887		146,887	(48,999)	(25.01) %	Under benchmark
28	TOTAL	\$ 1,976,672	\$ 2,030,785	\$ 76,878	\$ 2,107,664	\$ 130,992	6.63 %	
29	Less:							
30	766 Reg. Comm. Exp. - Rate Case Amort.*	\$ (44,828)	\$ (33,047)	\$ (79,740)	\$ (112,787)	n/a	n/a	Not subject to Index Benchmarking
31								
32	TOTAL	\$ 1,931,844	\$ 1,997,738	\$ (2,862)	\$ 1,994,876	\$ 130,992	6.78 %	
33								
34	Total Customers (ERC's)				11,145.7	1,813	19.43 %	
35								
36	Consumer Price Index - U				237.017	4.06	1.74 %	
37								
38	Benchmark Index:				1.1943			
39					1.0174			
40	Note:							
41	(1) Includes proforma adjustment of \$73,731				1.2151			

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

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Legal Fees	Friedman & Friedman, P.A.	\$ 1,964	various legal issues
2	Other Outside Services	CSC Corporation Service Company	\$ 90	corporation agent services
3	Other Outside Services	Sunshine State One Call of FL, Inc.	\$ 2,395	underground utility location notifications
4	Engineering	Kimbley-Horn and Associates, Inc.	\$ 6,000	various engineering services
5	Engineering	CPH, Inc.	\$ 32,300	various engineering services
6	Other Outside Services	The Avanti Group	\$ 2,990	flow meter calibration & repair

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Friedman & Friedman, P.A.	Martin Friedman	360.00	427.29	153,824	Legal Fees
2	Friedman & Friedman, P.A.	Bridget Friedman	360.00	142.43	51,275	Legal Fees
3	Milian, Swain & Associates	Deborah Swain	200.00	356.08	71,216	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
4	Milian, Swain & Associates	Cynthia Yapp	150.00	445.10	66,765	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
5	Milian, Swain & Associates	John Swain	130.00	21.36	2,777	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
6	M&R Consultants	Frank Seidman	150.00	213.65	32,048	U&UAnalysis, Assist w/ MFRs, Data Requests, Audit Facilitation, Hearing
7	Guastella Associates	John Guastella	245.00	142.43	34,895	Consolidated Rates
8	Guastella Associates	Gary White	200.00	106.82	21,364	Assist w/MFRs, Data Requests, Audit, Recommendations Review, Hearing
9	Public Service Commission				3,205	Filing Fee
10	Water Service Corp.	Other staff			7,122	Assist w/MFRs, data requests, audit facilitation
11	Travel & Other					
12	Consultants Travel				4,807	Travel, Hotel/Accommodation, Rental Care, Airfare
13	Water Service Corp. / UIF				5,341	Travel, Notices, and other
14	Water Service Corp. / UIF				26,706	Fed Ex & other misc.
15						
16	Estimate Through				<u>\$ 481,345</u>	
17						
18	[] PAA					
19	[x] Commission Hearing					
20						
21	Amortization Period 4 Years					
22	Explanation if different from Section 367.0816, Florida					
23						
24	Amortization of Rate Case Expense:					
25		(A)	(B)	(C)		
26		Water	Wastewater	Total		
27	Prior unamortized rate case expenses	\$ 42,014	\$ 33,797	\$ 75,811		
28	Prior unamortized rate case expenses	66,505	53,496	120,001		
29	Unamortized rate case expenses Generic Docket	21,239	17,084	38,323		
30	Current rate case expense	266,761	214,584	481,345		
31	Total projected rate case expense	<u>396,519</u>	<u>318,961</u>	<u>715,480</u>		
32	Annual Amortization	<u>\$ 99,130</u>	<u>\$ 79,740</u>	<u>\$ 178,870</u>		
33						
34	Method of Allocation between systems					
35	ERCs	13,853.90	11,145.70	24,999.60		
36	Percent of ERCs	<u>55.42%</u>	<u>44.58%</u>	<u>100.00%</u>		

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

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

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

Provide an

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Engineering Fees	Q1 2011	2,150	60 months	430
2	Despinar Facitliy Paint	Q4 2011	3,229	60 months	646
3	Tank Painting	Q4 2011	5,397	60 months	1,079
4	Wekiva Wastewater Treatment Plant Grit Removal	Q4 2011	52,406	60 months	10,481
5	EXCEL Engineering Consultatns	Q1 2012	5,741	60 months	1,148
6	Wekiva Tank Painting	Q2 2012	3,045	60 months	609
7	Wekiva Tank Painting	Q2 2012	3,060	60 months	612
8	Wekiva Tank Painting	Q2 2012	7,091	60 months	1,418
9	Wekiva Tank Painting	Q2 2012	23,224	60 months	4,645
10	Wekiva Tank Painting	Q2 2012	2,300	60 months	460
11	Central Enviromental Services	Q2 2014	10,890	60 months	2,178
12	ECO-2000 INC	Q2 2014	10,000	60 months	2,000
13	Shelley's Septic Tanks Inc	Q2 2014	2,109	60 months	422
14	Wekiva Hunt Club WWTP app fee and renewal	Q4 2015	5,000	60 months	250
15	Engineering services realted to Wekiva Hunt Club WWTP app fee	Q4 2015	2,900	60 months	145
16	Wekiva , Des Pinar, KW - 6 GST's @ \$1,500 each	Q1 2016	9,000	60 months	
17	Knollwood WTP - 1 Hydro Tank	Q1 2016	2,100	60 months	

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando
 Docket No.: 160101 - W5
 Test Year Ended: 12/31/2015
 Interim Final
 Historical Projected

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.30% Water	43.70% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Historical Month Ending January 31, 2015				
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.85%	92.15%	100.00%	ERC	\$24,375	286,160	\$310,535	13,724	10,651
3	408	Taxes Other than Income	7.87%	92.13%	100.00%	ERC	\$3,891	45,559	\$49,450	2,191	1,700
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	7.87%	92.13%	100.00%	ERC	(\$327)	(3,828)	(\$4,155)	(184)	(143)
8	601/701/603/703	Salaries	7.87%	92.13%	100.00%	ERC	\$27,805	325,538	\$353,343	15,655	12,149
9	604/704	Employee Benefits	7.87%	92.13%	100.00%	ERC	\$55,394	648,552	\$703,946	31,190	24,205
10	620/720	Materials and Supplies	7.87%	92.13%	100.00%	ERC	\$7,007	82,032	\$89,038	3,945	3,062
11	632/732	Contractual Services - Accounting	7.87%	92.13%	100.00%	ERC	\$4,243	49,674	\$53,917	2,389	1,854
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.87%	92.13%	100.00%	ERC	\$6,656	77,928	\$84,584	3,748	2,908
14	641	Rent Expense	7.87%	92.13%	100.00%	ERC	\$134	1,570	\$1,704	75	59
15	650/750	Transportation Expenses	7.87%	92.13%	100.00%	ERC	\$83	976	\$1,060	47	36
16	657	Insurance - General Liability	7.87%	92.13%	100.00%	ERC	\$14,633	171,327	\$185,960	8,239	6,394
17	659/759	Other Insurance	7.87%	92.13%	100.00%	ERC	\$480	5,621	\$6,101	270	210
18	670/770	Bad Debt Expense	7.87%	92.13%	100.00%	ERC	\$80	937	\$1,017	45	35
19	675/775	Miscellaneous Expenses	7.87%	92.13%	100.00%	ERC	\$9,095	106,482	\$115,577	5,121	3,974
20							<u>\$153,550</u>	<u>\$1,798,527</u>	<u>\$1,952,077</u>	<u>86,456</u>	<u>67,094</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	33.64%	66.36%	100.00%	ERC	\$12,203	\$24,072	\$36,275	6,871	5,332
25	408	Taxes Other than Income	33.34%	66.66%	100.00%	ERC	\$11,728	\$23,445	\$35,173	6,603	5,125
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.33%	66.67%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.71%	66.29%	100.00%	ERC	\$15,467	\$30,413	\$45,880	8,709	6,758
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	33.29%	66.71%	100.00%	ERC	\$81	\$161	\$242	45	35
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	30.18%	69.82%	100.00%	ERC	\$905	\$2,095	\$3,000	510	396
35	636/736	Contractual Services - Other	30.26%	69.74%	100.00%	ERC	\$1,245	\$2,870	\$4,115	701	544
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.29%	66.71%	100.00%	ERC	\$6,065	\$12,156	\$18,222	3,415	2,650
38	667/767	Reg. Commission Exp. - Other	33.29%	66.71%	100.00%	ERC	(\$1,829)	(\$3,666)	(\$5,495)	(1,030)	(799)
39	675/775	Miscellaneous Expenses	33.29%	66.71%	100.00%	ERC	\$2,922	\$5,856	\$8,777	1,645	1,277
40							<u>\$ 48,788</u>	<u>\$ 97,405</u>	<u>\$146,193</u>	<u>27,470</u>	<u>21,318</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending February 28, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	56.30% Water	43.70% Sewer
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$24,406	289,464	\$313,870	13,740	10,666
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$3,785	44,778	\$48,563	2,131	1,654
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	7.79%	92.21%	100.00%	ERC	\$179	2,121	\$2,300	101	78
8	601/701/603/703	Salaries	7.79%	92.21%	100.00%	ERC	\$26,568	314,342	\$340,910	14,957	11,611
9	604/704	Employee Benefits	7.79%	92.21%	100.00%	ERC	\$39,924	472,370	\$512,294	22,476	17,448
10	620/720	Materials and Supplies	7.79%	92.21%	100.00%	ERC	\$4,654	55,065	\$59,719	2,620	2,034
11	632/732	Contractual Services - Accounting	7.79%	92.21%	100.00%	ERC	\$4,288	50,739	\$55,028	2,414	1,874
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.79%	92.21%	100.00%	ERC	\$6,447	76,275	\$82,722	3,629	2,817
14	641	Rent Expense	7.79%	92.21%	100.00%	ERC	\$133	1,571	\$1,704	75	58
15	650/750	Transportation Expenses	7.79%	92.21%	100.00%	ERC	\$20	237	\$257	11	9
16	657	Insurance - General Liability	7.79%	92.21%	100.00%	ERC	\$12,802	151,465	\$164,266	7,207	5,595
17	659/759	Other Insurance	7.79%	92.21%	100.00%	ERC	\$869	10,283	\$11,152	489	380
18	670/770	Bad Debt Expense	7.79%	92.21%	100.00%	ERC	(\$66)	(786)	(\$852)	(37)	(29)
19	675/775	Miscellaneous Expenses	7.79%	92.21%	100.00%	ERC	\$10,545	124,763	\$135,308	5,936	4,608
20							<u>\$134,552</u>	<u>\$1,592,688</u>	<u>\$1,727,240</u>	<u>75,749</u>	<u>58,803</u>
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	33.87%	66.13%	100.00%	ERC	\$7,007	\$13,678	\$20,685	3,945	3,062
25	408	Taxes Other than Income	33.36%	66.64%	100.00%	ERC	\$8,339	\$16,662	\$25,001	4,695	3,645
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.41%	66.59%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.68%	66.32%	100.00%	ERC	\$16,000	\$31,511	\$47,511	9,008	6,993
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	33.25%	66.75%	100.00%	ERC	\$274	\$550	\$824	154	120
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	33.68%	66.32%	100.00%	ERC	\$47	\$93	\$140	27	21
34	635	Testing Expense	30.14%	69.86%	100.00%	ERC	(\$904)	(\$2,096)	(\$3,000)	(509)	(395)
35	636/736	Contractual Services - Other	29.95%	70.05%	100.00%	ERC	(\$1,129)	(\$2,641)	(\$3,770)	(636)	(493)
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.25%	66.75%	100.00%	ERC	\$6,635	\$13,320	\$19,954	3,735	2,900
38	667/767	Reg. Commission Exp. - Other	33.25%	66.75%	100.00%	ERC	(\$35)	(\$70)	(\$105)	(20)	(15)
39	675/775	Miscellaneous Expenses	33.32%	66.68%	100.00%	ERC	\$2,800	\$5,604	\$8,405	1,576	1,224
40							<u>\$ 39,036</u>	<u>\$ 76,615</u>	<u>\$115,651</u>	<u>21,976</u>	<u>17,060</u>
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Schedule B-12

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

Page 3 of 13

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			56.30% Water	43.70% Sewer
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.76%	92.24%	100.00%	ERC	\$24,516	291,226	\$315,743	13,802	10,714
3	408	Taxes Other than Income	7.78%	92.22%	100.00%	ERC	\$3,218	38,136	\$41,354	1,812	1,406
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	7.77%	92.23%	100.00%	ERC	(\$0)	(2)	(\$2)	(0)	(0)
7	427	Interest Expense	-22566.27%	22666.27%	100.00%	ERC	\$6,763	(6,793)	(\$30)	3,808	2,956
8	601/701/603/703	Salaries	7.78%	92.22%	100.00%	ERC	\$28,376	336,251	\$364,627	15,975	12,400
9	604/704	Employee Benefits	7.78%	92.22%	100.00%	ERC	\$33,620	398,393	\$432,013	18,927	14,692
10	620/720	Materials and Supplies	7.78%	92.22%	100.00%	ERC	\$5,645	66,888	\$72,533	3,178	2,467
11	632/732	Contractual Services - Accounting	7.78%	92.22%	100.00%	ERC	\$4,504	53,374	\$57,879	2,536	1,968
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.78%	92.22%	100.00%	ERC	\$9,482	112,358	\$121,839	5,338	4,144
14	641	Rent Expense	7.78%	92.22%	100.00%	ERC	\$137	1,618	\$1,755	77	60
15	650/750	Transportation Expenses	7.78%	92.22%	100.00%	ERC	\$16	192	\$208	9	7
16	657	Insurance - General Liability	7.78%	92.22%	100.00%	ERC	\$14,402	170,658	\$185,059	8,108	6,294
17	659/759	Other Insurance	7.78%	92.22%	100.00%	ERC	\$475	5,634	\$6,109	268	208
18	670/770	Bad Debt Expense	7.78%	92.22%	100.00%	ERC	\$178	2,106	\$2,284	100	78
19	675/775	Miscellaneous Expenses	7.78%	92.22%	100.00%	ERC	\$16,321	193,401	\$209,722	9,188	7,132
20							<u>\$147,651</u>	<u>\$1,663,441</u>	<u>\$1,811,093</u>	<u>83,126</u>	<u>64,525</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	33.24%	66.76%	100.00%	ERC	\$38,259	\$76,840	\$115,099	21,539	16,720
25	408	Taxes Other than Income	33.21%	66.79%	100.00%	ERC	\$7,515	\$15,112	\$22,626	4,231	3,284
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.14%	66.86%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.56%	66.44%	100.00%	ERC	\$17,418	\$34,489	\$51,907	9,806	7,612
30	604/704	Employee Benefits	33.13%	66.87%	100.00%	ERC	\$55	\$110	\$165	31	24
31	620/720	Materials and Supplies	33.13%	66.87%	100.00%	ERC	\$138	\$279	\$418	78	60
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	33.13%	66.87%	100.00%	ERC	\$1,040	\$2,100	\$3,140	586	455
36	642/742	Rental of Equipment	33.13%	66.87%	100.00%	ERC	\$184	\$372	\$556	104	80
37	650/750	Transportation Expense	33.13%	66.87%	100.00%	ERC	\$6,706	\$13,535	\$20,241	3,776	2,931
38	667/767	Reg. Commission Exp. - Other	33.13%	66.87%	100.00%	ERC	\$110	\$221	\$331	62	48
39	675/775	Miscellaneous Expenses	33.13%	66.87%	100.00%	ERC	\$3,092	\$6,239	\$9,331	1,741	1,351
40							<u>\$ 74,518</u>	<u>\$ 149,299</u>	<u>\$223,818</u>	<u>41,953</u>	<u>32,565</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	6.14%	93.86%	100.00%	Unallocated Rate Base	\$180,649	\$2,759,228	\$2,939,877	101,703	78,946
45							<u>\$ 180,649</u>	<u>\$ 2,759,228</u>	<u>\$2,939,877</u>	<u>101,703</u>	<u>78,946</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Schedule B-12

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

Page 4 of 13

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			56.30% Water	43.70% Sewer
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	7.79%	92.21%	100.00%	ERC	\$27,272	322,748	\$350,020	15,355	11,917
3	408	Taxes Other than Income	7.81%	92.19%	100.00%	ERC	\$2,850	33,650	\$36,500	1,605	1,245
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	7.81%	92.19%	100.00%	ERC	(\$62)	(729)	(\$791)	(35)	(27)
7	427	Interest Expense	7.81%	92.19%	100.00%	ERC	\$107	1,266	\$1,374	60	47
8	601/701/603/703	Salaries	7.81%	92.19%	100.00%	ERC	\$30,964	365,600	\$396,564	17,434	13,530
9	604/704	Employee Benefits	7.81%	92.19%	100.00%	ERC	\$30,388	358,794	\$389,182	17,109	13,278
10	620/720	Materials and Supplies	7.81%	92.19%	100.00%	ERC	\$5,811	68,612	\$74,423	3,272	2,539
11	632/732	Contractual Services - Accounting	7.81%	92.19%	100.00%	ERC	\$4,210	49,707	\$53,917	2,370	1,840
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.81%	92.19%	100.00%	ERC	\$8,805	103,966	\$112,772	4,958	3,848
14	641	Rent Expense	7.81%	92.19%	100.00%	ERC	\$137	1,618	\$1,755	77	60
15	650/750	Transportation Expenses	7.81%	92.19%	100.00%	ERC	\$25	295	\$320	14	11
16	657	Insurance - General Liability	7.81%	92.19%	100.00%	ERC	\$14,681	173,344	\$188,025	8,266	6,415
17	659/759	Other Insurance	7.81%	92.19%	100.00%	ERC	\$1,798	21,233	\$23,032	1,013	786
18	670/770	Bad Debt Expense	7.81%	92.19%	100.00%	ERC	\$157	1,850	\$2,006	88	68
19	675/775	Miscellaneous Expenses	7.81%	92.19%	100.00%	ERC	\$12,785	150,954	\$163,738	7,198	5,587
20							<u>\$139,928</u>	<u>\$1,652,909</u>	<u>\$1,792,837</u>	<u>78,784</u>	<u>61,144</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	33.63%	66.37%	100.00%	ERC	\$8,229	\$16,241	\$24,470	4,633	3,596
25	408	Taxes Other than Income	33.20%	66.80%	100.00%	ERC	\$7,764	\$15,622	\$23,386	4,372	3,393
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	33.12%	66.88%	100.00%	ERC	(\$1,490)	(\$3,010)	(\$4,500)	(839)	(651)
28	427	Interest Expense	33.19%	66.81%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.54%	66.46%	100.00%	ERC	\$16,154	\$32,004	\$48,158	9,095	7,059
30	604/704	Employee Benefits	33.12%	66.88%	100.00%	ERC	\$101	\$204	\$305	57	44
31	620/720	Materials and Supplies	33.59%	66.41%	100.00%	ERC	\$163	\$322	\$486	92	71
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	33.12%	66.88%	100.00%	ERC	\$817	\$1,650	\$2,467	460	357
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.12%	66.88%	100.00%	ERC	\$8,793	\$17,755	\$26,547	4,951	3,842
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	33.27%	66.73%	100.00%	ERC	\$9,550	\$19,156	\$28,706	5,377	4,173
40							<u>\$ 50,081</u>	<u>\$ 99,948</u>	<u>\$150,029</u>	<u>28,198</u>	<u>21,884</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim Final

Preparer: Patrick Flynn

Historical Projected

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

Sanlando Utility Corporation
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			56.31% Water	43.69% Sewer
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$24,815	293,967	\$318,782	13,973	10,842
3	408	Taxes Other than Income	7.80%	92.20%	100.00%	ERC	\$2,536	29,970	\$32,506	1,428	1,108
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	7.80%	92.20%	100.00%	ERC	(\$63)	(739)	(\$802)	(35)	(27)
7	427	Interest Expense	7.81%	92.19%	100.00%	ERC	(\$10)	(114)	(\$124)	(5)	(4)
8	601/701/603/703	Salaries	7.80%	92.20%	100.00%	ERC	\$27,834	328,909	\$356,743	15,673	12,161
9	604/704	Employee Benefits	7.80%	92.20%	100.00%	ERC	\$34,195	404,076	\$438,272	19,255	14,940
10	620/720	Materials and Supplies	7.80%	92.20%	100.00%	ERC	\$5,104	60,308	\$65,412	2,874	2,230
11	632/732	Contractual Services - Accounting	7.80%	92.20%	100.00%	ERC	\$4,207	49,710	\$53,917	2,369	1,838
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.80%	92.20%	100.00%	ERC	\$8,482	100,225	\$108,706	4,776	3,706
14	641	Rent Expense	7.80%	92.20%	100.00%	ERC	\$142	1,675	\$1,817	80	62
15	650/750	Transportation Expenses	7.80%	92.20%	100.00%	ERC	\$57	679	\$736	32	25
16	657	Insurance - General Liability	7.80%	92.20%	100.00%	ERC	\$14,431	170,528	\$184,959	8,126	6,305
17	659/759	Other Insurance	7.80%	92.20%	100.00%	ERC	\$2,109	24,917	\$27,026	1,187	921
18	670/770	Bad Debt Expense	7.80%	92.20%	100.00%	ERC	\$109	1,287	\$1,396	61	48
19	675/775	Miscellaneous Expenses	7.80%	92.20%	100.00%	ERC	\$8,665	102,397	\$111,063	4,879	3,786
20							<u>\$132,613</u>	<u>\$1,567,797</u>	<u>\$1,700,410</u>	<u>74,672</u>	<u>57,941</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	33.59%	66.41%	100.00%	ERC	\$8,261	\$16,330	\$24,591	4,651	3,609
25	408	Taxes Other than Income	33.13%	66.87%	100.00%	ERC	\$6,792	\$13,708	\$20,499	3,824	2,967
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.14%	66.86%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.51%	66.49%	100.00%	ERC	\$17,356	\$34,439	\$51,795	9,773	7,583
30	604/704	Employee Benefits	33.08%	66.92%	100.00%	ERC	\$175	\$355	\$530	99	77
31	620/720	Materials and Supplies	33.59%	66.41%	100.00%	ERC	\$150	\$297	\$447	85	66
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	33.08%	66.92%	100.00%	ERC	\$76	\$154	\$230	43	33
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.09%	66.91%	100.00%	ERC	\$9,586	\$19,388	\$28,974	5,398	4,188
38	667/767	Reg. Commission Exp. - Other	33.09%	66.91%	100.00%	ERC	\$322	\$650	\$972	181	141
39	675/775	Miscellaneous Expenses	33.07%	66.93%	100.00%	ERC	\$2,574	\$5,210	\$7,784	1,450	1,125
40							<u>\$ 45,294</u>	<u>\$ 90,534</u>	<u>\$135,828</u>	<u>25,504</u>	<u>19,790</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2015			Allocation Percentage	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated			56.31% Water	43.69% Sewer
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.79%	92.21%	100.00%	ERC	\$23,320	276,086	\$299,405	13,131	10,189
3	408	Taxes Other than Income	7.81%	92.19%	100.00%	ERC	\$2,601	30,713	\$33,314	1,465	1,137
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	7.81%	92.19%	100.00%	ERC	(\$112)	(1,319)	(\$1,430)	(63)	(49)
7	427	Interest Expense	-4737.28%	4837.28%	100.00%	ERC	\$6,776	(6,919)	(\$143)	3,815	2,960
8	601/701/603/703	Salaries	7.81%	92.19%	100.00%	ERC	\$28,644	338,208	\$366,852	16,129	12,515
9	604/704	Employee Benefits	7.81%	92.19%	100.00%	ERC	\$48,031	567,117	\$615,148	27,045	20,986
10	620/720	Materials and Supplies	7.81%	92.19%	100.00%	ERC	\$6,224	73,485	\$79,709	3,504	2,719
11	632/732	Contractual Services - Accounting	7.81%	92.19%	100.00%	ERC	\$4,210	49,707	\$53,917	2,370	1,839
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.81%	92.19%	100.00%	ERC	\$8,375	98,881	\$107,256	4,716	3,659
14	641	Rent Expense	7.81%	92.19%	100.00%	ERC	\$142	1,675	\$1,817	80	62
15	650/750	Transportation Expenses	7.81%	92.19%	100.00%	ERC	\$72	851	\$923	41	31
16	657	Insurance - General Liability	7.81%	92.19%	100.00%	ERC	\$14,475	170,910	\$185,384	8,150	6,324
17	659/759	Other Insurance	7.81%	92.19%	100.00%	ERC	\$4,147	48,967	\$53,115	2,335	1,812
18	670/770	Bad Debt Expense	7.81%	92.19%	100.00%	ERC	\$99	1,171	\$1,270	56	43
19	675/775	Miscellaneous Expenses	7.81%	92.19%	100.00%	ERC	\$11,088	130,923	\$142,011	6,244	4,845
20							<u>\$158,092</u>	<u>\$1,780,456</u>	<u>\$1,938,548</u>	<u>89,018</u>	<u>69,074</u>
21											
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	33.59%	66.41%	100.00%	ERC	\$8,238	\$16,286	\$24,524	4,638	3,599
25	408	Taxes Other than Income	33.14%	66.86%	100.00%	ERC	\$7,496	\$15,127	\$22,623	4,221	3,275
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.51%	66.49%	100.00%	ERC	\$21,092	\$41,844	\$62,936	11,876	9,216
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	33.34%	66.66%	100.00%	ERC	\$585	\$1,170	\$1,755	330	256
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	33.08%	66.92%	100.00%	ERC	\$99	\$201	\$300	56	43
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.08%	66.92%	100.00%	ERC	\$8,115	\$16,416	\$24,531	4,569	3,546
38	667/767	Reg. Commission Exp. - Other	33.08%	66.92%	100.00%	ERC	\$333	\$675	\$1,008	188	146
39	675/775	Miscellaneous Expenses	33.08%	66.92%	100.00%	ERC	\$2,088	\$4,223	\$6,311	1,176	912
40							<u>\$ 48,048</u>	<u>\$ 95,945</u>	<u>\$143,993</u>	<u>27,055</u>	<u>20,993</u>
41											
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	6.02%	93.98%	100.00%	Unallocated Rate Base	\$179,779	\$2,806,275	\$2,986,054	101,230	78,550
45							<u>\$ 179,779</u>	<u>\$ 2,806,275</u>	<u>\$2,986,054</u>	<u>101,230</u>	<u>78,550</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando
 Docket No.: 160101 - W5
 Test Year Ended: 12/31/2015
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2015			56.64% Water	43.36% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Amounts Allocated				
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$25,390	301,001	\$326,391	14,381	11,009
3	408	Taxes Other than Income	7.80%	92.20%	100.00%	ERC	\$2,616	30,937	\$33,553	1,482	1,134
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	7.80%	92.20%	100.00%	ERC	(\$140)	(1,654)	(\$1,793)	(79)	(61)
7	427	Interest Expense	7.79%	92.21%	100.00%	ERC	(\$24)	(284)	(\$308)	(14)	(10)
8	601/701/603/703	Salaries	7.80%	92.20%	100.00%	ERC	\$30,297	358,283	\$388,579	17,160	13,136
9	604/704	Employee Benefits	7.80%	92.20%	100.00%	ERC	\$35,332	417,836	\$453,169	20,013	15,320
10	620/720	Materials and Supplies	7.80%	92.20%	100.00%	ERC	\$4,977	58,860	\$63,837	2,819	2,158
11	632/732	Contractual Services - Accounting	7.80%	92.20%	100.00%	ERC	\$4,983	58,933	\$63,917	2,823	2,161
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.80%	92.20%	100.00%	ERC	\$7,879	93,177	\$101,056	4,463	3,416
14	641	Rent Expense	7.80%	92.20%	100.00%	ERC	\$146	1,728	\$1,874	83	63
15	650/750	Transportation Expenses	7.80%	92.20%	100.00%	ERC	\$24	280	\$303	13	10
16	657	Insurance - General Liability	7.80%	92.20%	100.00%	ERC	\$14,421	170,539	\$184,960	8,168	6,253
17	659/759	Other Insurance	7.80%	92.20%	100.00%	ERC	\$4,983	58,923	\$63,905	2,822	2,160
18	670/770	Bad Debt Expense	7.80%	92.20%	100.00%	ERC	\$87	1,025	\$1,111	49	38
19	675/775	Miscellaneous Expenses	7.80%	92.20%	100.00%	ERC	\$10,433	123,376	\$133,809	5,909	4,524
20							<u>\$141,403</u>	<u>\$1,672,959</u>	<u>\$1,814,362</u>	<u>80,092</u>	<u>61,311</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	<u>Water Service Corp. Allocated State Expenses</u>										
23	<u>Water Service Corp. Allocated State Expenses</u>										
24	403	Depreciation Expenses	33.54%	66.46%	100.00%	ERC	\$8,807	\$17,454	\$26,261	4,989	3,819
25	408	Taxes Other than Income	33.15%	66.85%	100.00%	ERC	\$5,507	\$11,107	\$16,613	3,119	2,388
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.09%	66.91%	100.00%	ERC	\$1	\$3	\$4	1	1
29	601/701/603/703	Salaries	33.49%	66.51%	100.00%	ERC	\$22,581	\$44,840	\$67,421	12,790	9,791
30	604/704	Employee Benefits	33.15%	66.85%	100.00%	ERC	\$1,029	\$2,074	\$3,103	583	446
31	620/720	Materials and Supplies	33.06%	66.94%	100.00%	ERC	\$258	\$523	\$782	146	112
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	33.06%	66.94%	100.00%	ERC	\$2,721	\$5,509	\$8,230	1,541	1,180
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.06%	66.94%	100.00%	ERC	\$8,092	\$16,386	\$24,479	4,584	3,509
38	667/767	Reg. Commission Exp. - Other	33.06%	66.94%	100.00%	ERC	\$112	\$228	\$340	64	49
39	675/775	Miscellaneous Expenses	33.18%	66.82%	100.00%	ERC	\$4,620	\$9,305	\$13,925	2,617	2,003
40							<u>\$ 53,729</u>	<u>\$ 107,430</u>	<u>\$161,158</u>	<u>30,432</u>	<u>23,296</u>
41	<u>Water Service Corp. Allocated UI Expenses</u>										
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43	<u>Water Service Corp. Allocated UI Expenses</u>										
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Schedule B-12

Company: Utilities, Inc. of Florida - Sanlando

Page 8 of 13

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Patrick Flynn

Historical [x] Projected []

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

Sanlando Utility Corporation
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			55.42% Water	44.58% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Historical Month Ending August 31, 2015				
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.78%	92.22%	100.00%	ERC	\$26,061	309,041	\$335,102	14,443	11,618
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$2,466	29,168	\$31,634	1,366	1,099
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	7.79%	92.21%	100.00%	ERC	(\$158)	(1,874)	(\$2,032)	(88)	(71)
7	427	Interest Expense	7.79%	92.21%	100.00%	ERC	(\$13)	(155)	(\$168)	(7)	(6)
8	601/701/603/703	Salaries	7.79%	92.21%	100.00%	ERC	\$26,951	318,822	\$345,772	14,936	12,015
9	604/704	Employee Benefits	7.79%	92.21%	100.00%	ERC	\$41,171	487,046	\$528,217	22,817	18,354
10	620/720	Materials and Supplies	7.79%	92.21%	100.00%	ERC	\$6,665	78,851	\$85,516	3,694	2,971
11	632/732	Contractual Services - Accounting	7.79%	92.21%	100.00%	ERC	\$4,982	58,935	\$63,917	2,761	2,221
12	633/733	Contractual Services - Legal	7.79%	92.21%	100.00%	ERC	(\$1,977)	(23,388)	(\$25,365)	(1,096)	(881)
13	636/736	Contractual Services - Other	7.79%	92.21%	100.00%	ERC	\$9,105	107,706	\$116,810	5,046	4,059
14	641	Rent Expense	7.79%	92.21%	100.00%	ERC	\$146	1,728	\$1,874	81	65
15	650/750	Transportation Expenses	7.79%	92.21%	100.00%	ERC	\$25	291	\$315	14	11
16	657	Insurance - General Liability	7.79%	92.21%	100.00%	ERC	\$14,424	170,637	\$185,061	7,994	6,430
17	659/759	Other Insurance	7.79%	92.21%	100.00%	ERC	\$1,133	13,408	\$14,541	628	505
18	670/770	Bad Debt Expense	7.79%	92.21%	100.00%	ERC	\$93	1,103	\$1,197	52	42
19	675/775	Miscellaneous Expenses	7.79%	92.21%	100.00%	ERC	\$9,766	115,533	\$125,300	5,412	4,354
20							<u>\$140,840</u>	<u>\$1,666,852</u>	<u>\$1,807,692</u>	<u>78,053</u>	<u>62,787</u>
21	<u>Water Service Corp. Allocated State Expenses</u>										
22	403	Depreciation Expenses	33.56%	66.44%	100.00%	ERC	\$8,320	\$16,475	\$24,795	4,611	3,709
23	408	Taxes Other than Income	33.11%	66.89%	100.00%	ERC	\$6,956	\$14,051	\$21,007	3,855	3,101
24	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	427	Interest Expense	33.14%	66.86%	100.00%	ERC	\$2	\$3	\$5	1	1
27	601/701/603/703	Salaries	33.48%	66.52%	100.00%	ERC	\$22,358	\$44,420	\$66,778	12,391	9,967
28	604/704	Employee Benefits	33.05%	66.95%	100.00%	ERC	\$107	\$217	\$325	59	48
29	620/720	Materials and Supplies	33.45%	66.55%	100.00%	ERC	\$203	\$404	\$607	113	91
30	631/731	Contractual Services - Engineering	33.05%	66.95%	100.00%	ERC	\$964	\$1,953	\$2,916	534	430
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	33.04%	66.96%	100.00%	ERC	\$68	\$137	\$205	38	30
34	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	650/750	Transportation Expense	33.05%	66.95%	100.00%	ERC	\$7,576	\$15,349	\$22,925	4,199	3,378
36	667/767	Reg. Commission Exp. - Other	33.05%	66.95%	100.00%	ERC	\$107	\$217	\$324	59	48
37	675/775	Miscellaneous Expenses	32.33%	67.67%	100.00%	ERC	\$968	\$2,026	\$2,993	536	431
38							<u>\$ 47,628</u>	<u>\$ 95,252</u>	<u>\$142,881</u>	<u>26,396</u>	<u>21,233</u>
39	<u>Water Service Corp. Allocated UI Expenses</u>										
40	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
41							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
42	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

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

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending September 30, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	55.42% Water	44.58% Sewer
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$25,595	306,389	\$331,984	14,185	11,410
3	408	Taxes Other than Income	7.73%	92.27%	100.00%	ERC	\$2,404	28,709	\$31,113	1,332	1,072
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	7.73%	92.27%	100.00%	ERC	(\$197)	(2,355)	(\$2,552)	(109)	(88)
7	427	Interest Expense	-4116.66%	4216.66%	100.00%	ERC	\$6,224	(6,375)	(\$151)	3,449	2,774
8	601/701/603/703	Salaries	7.73%	92.27%	100.00%	ERC	\$29,078	347,299	\$376,378	16,116	12,963
9	604/704	Employee Benefits	7.73%	92.27%	100.00%	ERC	\$27,838	332,485	\$360,323	15,428	12,410
10	620/720	Materials and Supplies	7.73%	92.27%	100.00%	ERC	\$5,241	62,598	\$67,839	2,905	2,336
11	632/732	Contractual Services - Accounting	7.73%	92.27%	100.00%	ERC	\$4,938	58,979	\$63,917	2,737	2,201
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.73%	92.27%	100.00%	ERC	\$8,772	104,772	\$113,544	4,862	3,911
14	641	Rent Expense	7.73%	92.27%	100.00%	ERC	\$145	1,729	\$1,874	80	65
15	650/750	Transportation Expenses	7.73%	92.27%	100.00%	ERC	\$21	251	\$272	12	9
16	657	Insurance - General Liability	7.73%	92.27%	100.00%	ERC	\$14,290	170,670	\$184,960	7,920	6,370
17	659/759	Other Insurance	7.73%	92.27%	100.00%	ERC	\$4,043	48,290	\$52,333	2,241	1,802
18	670/770	Bad Debt Expense	7.73%	92.27%	100.00%	ERC	\$71	852	\$923	40	32
19	675/775	Miscellaneous Expenses	7.73%	92.27%	100.00%	ERC	\$9,483	113,258	\$122,741	5,255	4,227
20							<u>\$137,946</u>	<u>\$1,567,550</u>	<u>\$1,705,496</u>	<u>76,451</u>	<u>61,495</u>
21											
Water Service Corp. Allocated State Expenses											
24	403	Depreciation Expenses	33.50%	66.50%	100.00%	ERC	\$8,926	\$17,715	\$26,642	4,947	3,979
25	408	Taxes Other than Income	33.09%	66.91%	100.00%	ERC	\$7,043	\$14,239	\$21,282	3,903	3,140
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.47%	66.53%	100.00%	ERC	\$21,277	\$42,297	\$63,574	11,792	9,485
30	604/704	Employee Benefits	33.04%	66.96%	100.00%	ERC	\$182	\$368	\$550	101	81
31	620/720	Materials and Supplies	33.03%	66.97%	100.00%	ERC	\$64	\$129	\$192	35	28
32	631/731	Contractual Services - Engineering	33.04%	66.96%	100.00%	ERC	(\$963)	(\$1,953)	(\$2,916)	(534)	(429)
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	33.04%	66.96%	100.00%	ERC	\$12	\$25	\$37	7	6
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.04%	66.96%	100.00%	ERC	\$6,859	\$13,902	\$20,761	3,801	3,057
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	33.04%	66.96%	100.00%	ERC	\$3,164	\$6,414	\$9,579	1,754	1,411
40							<u>\$ 46,564</u>	<u>\$ 93,141</u>	<u>\$139,705</u>	<u>25,807</u>	<u>20,758</u>
41											
Water Service Corp. Allocated UI Expenses											
44	427	Interest Expense	5.21%	94.79%	100.00%	Unallocated Rate Base	\$156,478	\$2,848,249	\$3,004,727	86,722	69,756
45							<u>\$ 156,478</u>	<u>\$ 2,848,249</u>	<u>\$3,004,727</u>	<u>86,722</u>	<u>69,756</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando
 Docket No.: 160101 - WS
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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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending October 31, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	55.42% Water	44.58% Sewer
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$25,603	306,582	\$332,186	14,190	11,413
3	408	Taxes Other than Income	7.72%	92.28%	100.00%	ERC	\$2,373	28,350	\$30,723	1,315	1,058
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	7.72%	92.28%	100.00%	ERC	(\$222)	(2,656)	(\$2,878)	(123)	(99)
7	427	Interest Expense	7.73%	92.27%	100.00%	ERC	(\$18)	(219)	(\$238)	(10)	(8)
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$28,706	342,948	\$371,654	15,909	12,797
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$40,093	478,986	\$519,079	22,220	17,873
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$5,543	66,221	\$71,764	3,072	2,471
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$4,937	58,980	\$63,917	2,736	2,201
12	633/733	Contractual Services - Legal	7.72%	92.28%	100.00%	ERC	\$170	2,030	\$2,200	94	76
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$11,162	133,351	\$144,513	6,186	4,976
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$145	1,729	\$1,874	80	65
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$29	348	\$378	16	13
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$15,257	182,271	\$197,527	8,456	6,801
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	\$7,396	88,362	\$95,758	4,099	3,297
18	670/770	Bad Debt Expense	7.72%	92.28%	100.00%	ERC	\$107	1,281	\$1,388	59	48
19	675/775	Miscellaneous Expenses	7.72%	92.28%	100.00%	ERC	\$11,596	138,536	\$150,132	6,427	5,169
20							<u>\$152,876</u>	<u>\$1,827,100</u>	<u>\$1,979,977</u>	<u>84,727</u>	<u>68,149</u>
21											
Water Service Corp. Allocated State Expenses:											
22											
23											
24	403	Depreciation Expenses	33.46%	66.54%	100.00%	ERC	\$9,381	\$18,654	\$28,035	5,199	4,182
25	408	Taxes Other than Income	33.08%	66.92%	100.00%	ERC	\$7,138	\$14,441	\$21,579	3,956	3,182
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.02%	66.98%	100.00%	ERC	\$84	\$171	\$255	47	38
29	601/701/603/703	Salaries	33.45%	66.55%	100.00%	ERC	\$20,964	\$41,709	\$62,673	11,619	9,345
30	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	620/720	Materials and Supplies	33.36%	66.64%	100.00%	ERC	\$244	\$487	\$731	135	109
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	33.02%	66.98%	100.00%	ERC	\$190	\$385	\$575	105	85
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.02%	66.98%	100.00%	ERC	\$8,217	\$16,669	\$24,885	4,554	3,663
38	667/767	Reg. Commission Exp. - Other	33.02%	66.98%	100.00%	ERC	\$1,279	\$2,594	\$3,873	709	570
39	675/775	Miscellaneous Expenses	33.05%	66.95%	100.00%	ERC	\$3,161	\$6,403	\$9,564	1,752	1,409
40							<u>\$ 50,658</u>	<u>\$ 101,513</u>	<u>\$152,170</u>	<u>28,076</u>	<u>22,582</u>
41											
Water Service Corp. Allocated UI Expenses:											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

Company: Utilities, Inc. of Florida - Sanlando
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Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending November 30, 2015	
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total	55.42% Water	44.58% Sewer
<u>Water Service Corp. Allocated Expenses:</u>											
1											
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$25,620	306,737	\$332,357	14,199	11,421
3	408	Taxes Other than Income	7.72%	92.28%	100.00%	ERC	\$2,338	27,925	\$30,263	1,296	1,042
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	7.72%	92.28%	100.00%	ERC	(\$226)	(2,699)	(\$2,925)	(125)	(101)
7	427	Interest Expense	7.73%	92.27%	100.00%	ERC	(\$37)	(442)	(\$479)	(21)	(16)
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$35,506	424,140	\$459,646	19,678	15,828
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$41,488	495,602	\$537,091	22,993	18,495
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$4,924	58,824	\$63,749	2,729	2,195
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$5,861	70,019	\$75,880	3,249	2,613
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$9,357	111,778	\$121,135	5,186	4,171
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$145	1,729	\$1,874	80	65
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$44	520	\$563	24	19
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$14,908	178,089	\$192,997	8,262	6,646
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	\$12,648	151,092	\$163,741	7,010	5,638
18	670/770	Bad Debt Expense	7.73%	92.27%	100.00%	ERC	\$100	1,191	\$1,290	55	44
19	675/775	Miscellaneous Expenses	7.72%	92.28%	100.00%	ERC	\$10,958	130,906	\$141,865	6,073	4,885
20							<u>\$163,635</u>	<u>\$1,955,411</u>	<u>\$2,119,046</u>	<u>90,689</u>	<u>72,946</u>
21											
<u>Water Service Corp. Allocated State Expenses</u>											
22											
23											
24	403	Depreciation Expenses	33.50%	66.50%	100.00%	ERC	\$8,686	\$17,245	\$25,932	4,814	3,872
25	408	Taxes Other than Income	33.07%	66.93%	100.00%	ERC	\$6,708	\$13,578	\$20,286	3,717	2,990
26	410	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.00%	67.00%	100.00%	ERC	\$2	\$3	\$5	1	1
29	601/701/603/703	Salaries	33.45%	66.55%	100.00%	ERC	\$21,479	\$42,740	\$64,218	11,904	9,575
30	604/704	Employee Benefits	33.02%	66.98%	100.00%	ERC	(\$48)	(\$97)	(\$145)	(27)	(21)
31	620/720	Materials and Supplies	33.28%	66.72%	100.00%	ERC	\$227	\$455	\$683	126	101
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	33.01%	66.99%	100.00%	ERC	\$31	\$64	\$95	17	14
36	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	650/750	Transportation Expense	33.02%	66.98%	100.00%	ERC	\$7,299	\$14,809	\$22,108	4,045	3,254
38	667/767	Reg. Commission Exp. - Other	33.02%	66.98%	100.00%	ERC	\$36	\$72	\$108	20	16
39	675/775	Miscellaneous Expenses	32.99%	67.01%	100.00%	ERC	\$4,021	\$8,170	\$12,191	2,229	1,793
40							<u>\$ 48,441</u>	<u>\$ 97,039</u>	<u>\$145,481</u>	<u>26,847</u>	<u>21,595</u>
41											
<u>Water Service Corp. Allocated UI Expenses</u>											
42											
43											
44	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
46											

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

Allocation of Expenses

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

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			55.42% Water	44.58% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Historical Month Ending December 31, 2015				
							Sanlando Utility Corporation	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	7.71%	92.29%	100.00%	ERC	\$24,587	294,435	\$319,022	13,625	10,962
3	408	Taxes Other than Income	7.73%	92.27%	100.00%	ERC	(\$3)	(39)	(\$42)	(2)	(1)
4	409	Gains/Losses from Disposition of Utility	7.73%	92.27%	100.00%	ERC	\$8	92	\$100	4	3
5	410	Miscellaneous Non-Utility Expenses	7.72%	92.28%	100.00%	ERC	\$1,579	18,861	\$20,439	875	704
6	420	Interest During Construction	7.72%	92.28%	100.00%	ERC	(\$255)	(3,052)	(\$3,307)	(142)	(114)
7	427	Interest Expense	-35632.88%	35732.88%	100.00%	ERC	\$7,533	(7,554)	(\$21)	4,174	3,358
8	601/701/603/703	Salaries	7.72%	92.28%	100.00%	ERC	\$24,751	295,686	\$320,437	13,716	11,035
9	604/704	Employee Benefits	7.72%	92.28%	100.00%	ERC	\$53,510	639,268	\$692,778	29,653	23,857
10	620/720	Materials and Supplies	7.72%	92.28%	100.00%	ERC	\$6,051	72,294	\$78,345	3,353	2,698
11	632/732	Contractual Services - Accounting	7.72%	92.28%	100.00%	ERC	\$5,881	70,259	\$76,140	3,259	2,622
12	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	636/736	Contractual Services - Other	7.72%	92.28%	100.00%	ERC	\$9,118	108,931	\$118,049	5,053	4,065
14	641	Rent Expense	7.72%	92.28%	100.00%	ERC	\$289	3,459	\$3,748	160	129
15	650/750	Transportation Expenses	7.72%	92.28%	100.00%	ERC	\$23	274	\$297	13	10
16	657	Insurance - General Liability	7.72%	92.28%	100.00%	ERC	\$14,922	178,266	\$193,188	8,269	6,653
17	659/759	Other Insurance	7.72%	92.28%	100.00%	ERC	(\$2,055)	(24,555)	(\$26,610)	(1,139)	(916)
18	670/770	Bad Debt Expense	7.72%	92.28%	100.00%	ERC	\$88	1,046	\$1,134	49	39
19	675/775	Miscellaneous Expenses	7.72%	92.28%	100.00%	ERC	\$10,446	124,801	\$135,247	5,789	4,657
20							<u>\$156,472</u>	<u>\$1,772,472</u>	<u>\$1,928,944</u>	<u>86,711</u>	<u>69,761</u>
21											
22		<u>Water Service Corp. Allocated State Expenses</u>									
23											
24	403	Depreciation Expenses	33.45%	66.55%	100.00%	ERC	\$9,809	\$19,513	\$29,322	5,436	4,373
25	408	Taxes Other than Income	33.07%	66.93%	100.00%	ERC	\$7,337	\$14,852	\$22,189	4,066	3,271
26	410	Miscellaneous Non-Utility Expenses	33.46%	66.54%	100.00%	ERC	\$1,101	\$2,190	\$3,291	610	491
27	414	Gain/Loss on Sale of Utility Property	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	427	Interest Expense	33.02%	66.98%	100.00%	ERC	\$6	\$12	\$17	3	3
29	601/701/603/703	Salaries	33.46%	66.54%	100.00%	ERC	\$25,658	\$51,020	\$76,679	14,219	11,439
30	604/704	Employee Benefits	33.02%	66.98%	100.00%	ERC	(\$27)	(\$55)	(\$82)	(15)	(12)
31	620/720	Materials and Supplies	33.03%	66.97%	100.00%	ERC	\$193	\$392	\$586	107	86
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	633/733	Contractual Services - Legal	33.03%	66.97%	100.00%	ERC	\$618	\$1,253	\$1,871	342	276
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	33.03%	66.97%	100.00%	ERC	\$2,795	\$5,667	\$8,461	1,549	1,246
36	642/742	Rental of Equipment	33.03%	66.97%	100.00%	ERC	\$92	\$187	\$279	51	41
37	650/750	Transportation Expense	33.03%	66.97%	100.00%	ERC	\$6,823	\$13,834	\$20,657	3,781	3,042
38	667/767	Reg. Commission Exp. - Other	33.03%	66.97%	100.00%	ERC	\$1,121	\$2,274	\$3,395	621	500
39	675/775	Miscellaneous Expenses	33.05%	66.95%	100.00%	ERC	\$6,638	\$13,447	\$20,085	3,679	2,960
40							<u>\$ 62,165</u>	<u>\$ 124,586</u>	<u>\$186,751</u>	<u>34,450</u>	<u>27,715</u>
41											
42		<u>Water Service Corp. Allocated UI Expenses</u>									
43											
44	427	Interest Expense	5.64%	94.36%	100.00%	Unallocated Rate Base	\$179,456	\$2,999,764	\$3,179,219	99,448	80,008
45							<u>\$ 179,456</u>	<u>\$ 2,999,764</u>	<u>\$3,179,219</u>	<u>99,448</u>	<u>80,008</u>
46		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

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

Preparer: Patrick Flynn

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.

Sanlando Utility Corporation
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			55.42% Water	44.58% Sewer
			Sanlando Utility Corporation	Other Companies/ Systems	Total		Sanlando Utility Corporation	Other Companies/ Systems	Total		
Historical Year Ending December 31, 2015											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	7.76%	92.24%	100.00%	ERC	\$301,560	3,583,836	\$3,885,396	167,114	134,446
3	408	Taxes Other than Income	7.79%	92.21%	100.00%	ERC	\$31,074	367,857	\$398,931	17,220	13,854
4	409	Gains/Losses from Disposition of Utility	7.73%	92.27%	100.00%	ERC	\$8	92	\$100	4	3
5	410	Miscellaneous Non-Utility Expenses	7.72%	92.28%	100.00%	ERC	\$1,579	18,861	\$20,439	875	704
6	420	Interest During Construction	7.75%	92.25%	100.00%	ERC	(\$1,435)	(17,078)	(\$18,513)	(795)	(640)
7	427	Interest Expense	-1266.71%	1366.71%	100.00%	ERC	\$27,153	(29,296)	(\$2,144)	15,047	12,106
8	601/701/603/703	Salaries	7.78%	92.22%	100.00%	ERC	\$345,478	4,096,027	\$4,441,505	191,452	154,026
9	604/704	Employee Benefits	7.78%	92.22%	100.00%	ERC	\$480,984	5,700,526	\$6,181,510	266,545	214,440
10	620/720	Materials and Supplies	7.78%	92.22%	100.00%	ERC	\$67,846	804,039	\$871,885	37,598	30,248
11	632/732	Contractual Services - Accounting	7.78%	92.22%	100.00%	ERC	\$57,245	679,016	\$736,260	31,723	25,522
12	633/733	Contractual Services - Legal	7.80%	92.20%	100.00%	ERC	(\$1,807)	(21,358)	(\$23,165)	(1,001)	(806)
13	636/736	Contractual Services - Other	7.77%	92.23%	100.00%	ERC	\$103,639	1,229,348	\$1,332,987	57,433	46,206
14	641	Rent Expense	7.77%	92.23%	100.00%	ERC	\$1,840	21,830	\$23,670	1,020	820
15	650/750	Transportation Expenses	7.79%	92.21%	100.00%	ERC	\$439	5,194	\$5,633	243	196
16	657	Insurance - General Liability	7.78%	92.22%	100.00%	ERC	\$173,645	2,058,703	\$2,232,348	96,228	77,417
17	659/759	Other Insurance	7.76%	92.24%	100.00%	ERC	\$38,027	452,175	\$490,202	21,073	16,954
18	670/770	Bad Debt Expense	7.78%	92.22%	100.00%	ERC	\$1,102	13,062	\$14,164	611	491
19	675/775	Miscellaneous Expenses	7.78%	92.22%	100.00%	ERC	\$131,182	1,555,331	\$1,686,512	72,696	58,485
20							<u>\$1,759,558</u>	<u>\$20,518,162</u>	<u>\$22,277,720</u>	<u>975,085</u>	<u>784,473</u>
21							-	-	-	-	-
22	<u>Water Service Corp. Allocated State Expenses</u>										
23											
24	403	Depreciation Expenses	33.48%	66.52%	100.00%	ERC	\$136,126	\$270,504	\$406,630	75,436	60,690
25	408	Taxes Other than Income	33.17%	66.83%	100.00%	ERC	\$90,322	\$181,942	\$272,264	50,053	40,269
26	410	Miscellaneous Non-Utility Expenses	33.46%	66.54%	100.00%	ERC	\$1,101	\$2,190	\$3,291	610	491
27	414	Gain/Loss on Sale of Utility Property	33.12%	66.88%	100.00%	ERC	(\$1,490)	(\$3,010)	(\$4,500)	(826)	(664)
28	427	Interest Expense	33.04%	66.96%	100.00%	ERC	\$106	\$215	\$321	59	47
29	601/701/603/703	Salaries	33.52%	66.48%	100.00%	ERC	\$237,803	\$471,725	\$709,529	131,782	106,021
30	604/704	Employee Benefits	33.12%	66.88%	100.00%	ERC	\$1,574	\$3,177	\$4,751	872	702
31	620/720	Materials and Supplies	33.29%	66.71%	100.00%	ERC	\$2,581	\$5,171	\$7,752	1,430	1,151
32	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
33	633/733	Contractual Services - Legal	33.07%	66.93%	100.00%	ERC	\$665	\$1,346	\$2,011	369	297
34	635	Testing Expense	0.00%	0.00%	0.00%	ERC	\$1	(\$1)	\$0	1	1
35	636/736	Contractual Services - Other	33.07%	66.93%	100.00%	ERC	\$7,966	\$16,121	\$24,087	4,415	3,552
36	642/742	Rental of Equipment	33.10%	66.90%	100.00%	ERC	\$276	\$559	\$835	153	123
37	650/750	Transportation Expense	33.09%	66.91%	100.00%	ERC	\$90,766	\$183,519	\$274,285	50,300	40,467
38	667/767	Reg. Commission Exp. - Other	32.75%	67.25%	100.00%	ERC	\$1,556	\$3,195	\$4,752	862	694
39	675/775	Miscellaneous Expenses	33.13%	66.87%	100.00%	ERC	\$45,598	\$92,052	\$137,650	25,269	20,329
40							<u>\$ 614,953</u>	<u>\$ 1,228,705</u>	<u>\$1,843,658</u>	<u>340,785</u>	<u>274,167</u>
41							0	0	0	0	0
42	<u>Water Service Corp. Allocated UI Expenses</u>										
43											
44	427	Interest Expense	5.75%	94.25%	100.00%	Unallocated Rate Base	\$696,362	\$11,413,515	\$12,109,878	385,900	310,463
45							<u>\$ 696,362</u>	<u>\$ 11,413,515</u>	<u>\$12,109,878</u>	<u>385,900</u>	<u>310,463</u>
46							0	0	0	0	0

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando
 Docket No.: 160101 - WS
 Test Year Ended: 12/31/2015
 Historic [X] or Projected []
 Used and useful depreciation expense by primary account

Schedule: B-13
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) B-3 COA	(4) B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	301.1 Organization	-	-							
3	302.1 Franchises	3,678	-				3,678			
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	178,361	(171,033)				7,328			
8	305.2 Collect. & Impound. Reservoirs									
9	306.2 Lake, River & Other Intakes									
10	307.2 Wells & Springs	16,573	11,235				27,808			
11	308.2 Infiltration Galleries & Tunnels	3,456	-				3,456			
12	309.2 Supply Mains	267	-				267			
13	310.2 Power Generation Equipment	2,953	(1,948)				1,005			
14	311.2 Pumping Equipment	6,712	-	2,375			9,087			
15	339.2 Other Plant & Misc. Equipment									
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights									
18	304.3 Structures & Improvements	82,105	69				82,174			
19	311.3 Pumping Equipment - WTP	129,981	30,511				160,492			
20	320.3 Water Treatment Equipment	30,016	301				30,317			
21	339.3 Other Plant & Misc. Equipment	153	-				153			
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights									
24	304.4 Structures & Improvements									
25	311.4 Electric Pumping Equipment - T&D	3,310	-		8,254		11,564			
26	330.4 Distr. Reservoirs & Standpipes	28,967	(126)				28,841			
27	331.4 Transm. & Distribution Mains	191,957	1,720		21,410	(2,867)	212,220			
28	333.4 Services	40,960	5,084				46,044			
29	334.4 Meters & Meter Installations	212,356	(122,489)				89,867			
30	335.4 Hydrants	17,328	143				17,471			
31	336.4 Backflow Prevention Devices	500	172				672			
32	339.4 Other Plant & Misc. Equipment	(11)	-				(11)			
33	GENERAL PLANT									
34	303.5 Land & Land Rights									
35	304.5 Structures & Improvements	3,117	(6)				3,111			
36	340.5 Office Furniture & Equipment	173,062	1,871	(24,168)	9,058		159,823			
37	341.5 Transportation Equipment	64,883	638		28,098	(19,772)	73,847			
38	342.5 Stores Equipment									
39	343.5 Tools, Shop & Garage Equipment	20,042	2,859				22,901			
40	344.5 Laboratory Equipment	4,587	(3,078)				1,509			
41	345.5 Power Operated Equipment	6,316	(223)				6,093			
42	346.5 Communication Equipment	5,155	3,256				8,411			
43	347.5 Miscellaneous Equipment	(10,098)	11,560				1,462			
44	348.5 Other Tangible Plant	62	-				62			
45										
46	SUB-TOTAL	<u>1,216,748</u>	<u>(229,484)</u>	<u>(24,168)</u>	<u>2,375</u>	<u>66,820</u>	<u>(22,639)</u>	<u>1,009,652</u>	N/A	<u>N/A</u>
47										
48	LESS: AMORTIZATION OF CIAC	(201,146)	(68,811)				(269,957)			
49										
50	NET DEPRECIATION EXPENSE - WATER	<u>1,015,602</u>	<u>(298,295)</u>	<u>(24,168)</u>	<u>2,375</u>	<u>66,820</u>	<u>(22,639)</u>	<u>739,694</u>	N/A	<u>N/A</u>

Net Depreciation Expense - Wastewater

Florida Public Service Commission

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

Schedule: B-14
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(4) Test Year			(6) Proforma				
			(3) B-3 COA	(4) B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	351.1 Organization	-	-				-			
3	352.1 Franchises	80	-				80			
4	389.1 Other Plant & Misc. Equipment	-	-				-			
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-				-			
7	354.2 Structures & Improvements	2,541	-				2,541			
8	355.2 Power Generation Equipment - Collection Plt	1,159	-	12,667			13,826			
9	360.2 Collection Sewers - Force	2,743	4,785		64,514	(48,386)	23,657			
10	361.2 Collection Sewers - Gravity	225,154	(25,636)		37,892		237,410			
11	362.2 Special Collecting Structures	-	-				-			
12	363.2 Services to Customers	5,799	-				5,799			
13	364.2 Flow Measuring Devices	1,322	(307)				1,015			
14	365.2 Flow Measuring Installations	-	-				-			
15	389.2 Other Plant & Misc. Equipment	133	-				133			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-	-				-			
18	354.3 Structures & Improvements	137,057	(4,604)		8,042		140,495			
19	355.3 Power Generation Equipment - Pumping Plt	-	-				-			
20	370.3 Receiving Wells	28	-		53,012		53,040			
21	371.3 Pumping Equipment	9,639	6,845		41,022		57,506			
22	389.3 Other Plant & Misc. Equipment	2,541	(1,385)				1,156			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-	-				-			
25	354.4 Structures & Improvements	138,894	10,831				149,725			
26	355.4 Power Generation Equipment - Treatment Plt	2,855	(1,955)		4,495		5,395			
27	380.4 Treatment & Disposal Equipment	79,488	20,695		140,678	(26,042)	214,819			
28	381.4 Plant Sewers	6,169	-	70,202			76,371			
29	382.4 Outfall Sewer Lines	7,279	14,311				21,590			
30	389.4 Other Plant & Misc. Equipment	8,949	(7,984)				965			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	-	-				-			
33	354.5 Structures & Improvements	-	-				-			
34	355.5 Power Generation Equipment	-	-				-			
35	371.5 Pumping Equipment	(27)	810				783			
36	374.5 Reuse Distribution Reservoirs	(3,441)	3,904				463			
37	380.5 Treatment & Disposal Equipment	-	-				-			
38	381.5 Plant Sewers	-	-				-			
39	389.5 Other Plant & Misc. Equipment	354	-				354			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-	-				-			
42	353.6 Land & Land Rights	-	-				-			
43	354.6 Structures & Improvements	4	-				4			
44	355.6 Power Generation Equipment	-	-				-			
45	366.6 Reuse Services	1,343	99				1,442			
46	367.6 Reuse Meters & Meter Installations	4,584	(3,513)				1,071			
47	371.6 Pumping Equipment	265	-				265			
48	375.6 Reuse Transmission & Distribution System	262,420	(2,504)				259,916			
49	389.6 Other Plant & Miscellaneous Equipment	-	-				-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-	-				-			
52	354.7 Structures & Improvements	9,278	(9,374)				(96)			
53	390.7 Office Furniture & Equipment	195,734	(63,520)	(19,441)	7,288		120,061			
54	391.7 Transportation Equipment	52,192	-		22,608	(15,907)	58,893			
55	392.7 Stores Equipment	-	-				-			
56	393.7 Tools, Shop & Garage Equipment	41,924	(39,501)				2,423			
57	394.7 Laboratory Equipment	248	71				319			
58	395.7 Power Operated Equipment	313	-				313			
59	396.7 Communication Equipment	4,918	(2,673)				2,245			
60	397.7 Miscellaneous Equipment	17,942	(12,073)				5,869			
61	398.7 Other Tangible Plant	-	-				-			
62										
63	SUB-TOTAL	<u>1,219,880</u>	<u>(112,678)</u>	<u>(19,441)</u>	<u>82,869</u>	<u>379,551</u>	<u>(90,334)</u>	<u>1,459,847</u>	N/A	<u>N/A</u>
64										
65	LESS: AMORTIZATION OF CIAC	<u>(388,838)</u>	<u>(53,989)</u>				<u>(442,828)</u>			
66										
67	NET DEPRECIATION EXPENSE - SEWER	<u>831,041</u>	<u>(166,667)</u>	<u>(19,441)</u>	<u>82,869</u>	<u>379,551</u>	<u>(90,334)</u>	<u>1,017,019</u>	N/A	<u>N/A</u>

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

Schedule: B-15
 Page 1 of 1
 Preparer: Deborah Swain
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other (Business Tax)	(6) Total
1	WATER					
2	Test Year	199,061	63,562	157,222	486	420,331
3	Adjust Current Year					
4	Test Year Per Books	\$ 199,061	\$ 63,562	\$ 157,222	\$ 486	\$ 420,331
5						
6	Adjustments to Test Year (Explain):					
7	Adjust RAFs for test year revenues	(675)				(675)
8	Allocate ad valorem tax based on Net Plant			(3,956)		(3,956)
9	Increase in ad valorem tax per B-3			18,535		18,535
9	Payroll Tax for allocations/annualization/increase		5,059			5,059
10	Increase in RAFs associated with annualized water revenues per B-3	10,059		-	-	10,059
11	Total Test Year Adjustments	9,384	5,059	14,580	-	29,022
12						
13	Adjusted Test Year	208,445	68,621	171,802	486	449,354
14	Increase in ad valorem tax per B-3					
15	RAFs Assoc. with Revenue Increase	(831)	-	-	-	(831)
16	Total Adjustments for requested increases	\$ (831)	\$ -	\$ -	\$ -	\$ (831)
17						
18	Total Balance	\$ 207,614	\$ 68,621	\$ 171,802	\$ 486	\$ 448,523
19						
20	WASTEWATER					
21	Test Year	178,354	51,129	278,019	391	507,893
22	Adjust Current Year					
23	Test Year Per Books	\$ 178,354	\$ 51,129	\$ 278,019	\$ 391	\$ 507,893
24						
25	Adjustments to Test Year (Explain):					
26	Adjust RAFs for test year revenues	33				33
27	Allocate ad valorem tax based on Net Plant			3,956		3,956
28	Increase in ad valorem tax per B-3			138,066		138,066
29	Payroll Tax for allocations/annualization/increase		4,069			4,069
30	Increase in RAFs associated with annualized sewer revenues per B-3	5,012				5,012
31	Total Test Year Adjustments	5,045	4,069	142,021	-	151,136
32						
33	Adjusted Test Year	183,399	55,198	420,040	391	659,029
34	Increase in ad valorem tax per B-3					
35	RAFs Assoc. with Revenue Increase	107,599	-	-	-	107,599
36	Total Adjustments for requested increases	107,599	-	-	-	107,599
37						
38	Total Balance	\$ 290,998	\$ 55,198	\$ 420,040	\$ 391	\$ 766,628

Income Tax

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Utilities, Inc. of Florida - Sanlando

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Test Year Ended: 12/31/2015

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 994,208	\$ (24,760)	\$ 969,448	\$ 299,977	\$ 669,472
2							
3	Deferred Income Tax Expense	C-5	773,549	(773,549)	-		
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		\$ 1,767,757	\$ (798,309)	\$ 969,448	\$ 299,977	\$ 669,472

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

Recap Schedules: B-1, B-2

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	\$ 594,691	\$ 224,562	\$ 819,253	\$ (10,996)	\$ 808,257
2	280,174	26,438	306,612	(6,634)	299,978
3					
4	874,865	251,000	1,125,865	(17,631)	1,108,235
5	404,074	(93,015)	311,059		311,059
6					
7	470,791	344,015	814,806	(17,631)	797,176
8					
9	Schedule M Adjustments:				
10	(59,676)	59,676	-	-	-
11	1,048,201	(1,048,201)	-	-	-
12					
13	Other Adjustments - Pretax Income Difference				
14	988,525	(988,525)	-	-	-
15					
16	1,459,316	(644,509)	814,806	(17,631)	797,176
17					
18	Less: State Income Tax Exemption (\$5,000)				
19	1,459,316	(644,509)	814,806	(17,631)	797,176
20	80,262	(35,448)	44,814	(970)	43,845
21					
22	Limited by NOL				
23					
24	80,262	(35,448)	44,814	(970)	43,845
25					
26	1,379,054	(609,061)	769,992	(16,661)	753,332
27	0.34	0.34	0.34	0.34	0.34
28	468,878	(207,081)	261,797	(5,665)	256,133
29					
30	Less: Investment Tax Credit Realized This Year (Sch. C-8)				
31					
32	468,878	(207,081)	261,797	(5,665)	256,133
33					
34	Summary:				
35	80,262	(35,448)	44,814	(970)	43,844
36	468,878	(207,081)	261,797	(5,665)	256,133
37					
38	\$ 549,140	\$ (242,529)	\$ 306,611	\$ (6,635)	\$ 299,977

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

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	\$ 369,062	\$ 10,545	\$ 379,606	\$ 1,424,214	\$ 1,803,820
2	225,373	(415,179)	(189,806)	859,278	669,472
3					
4	594,435	(404,635)	189,800	2,283,492	2,473,292
5	325,085	369,119	694,202		694,202
6					
7	269,351	(773,753)	(504,402)	2,283,492	1,779,090
8					
9	Schedule M Adjustments:				
10	(94,073)	94,073	-		-
11	1,007,470	(1,007,470)	-		-
12					
13					
14	913,397	(913,397)	-	-	-
15					
16	1,182,747	(1,687,149)	(504,402)	2,283,492	1,779,090
17					
18					
19	1,182,747	(1,687,149)	(504,402)	2,283,492	1,779,090
20	65,051	(92,793)	(27,742)	125,592	97,850
21					
22					
23					
24	65,051	(92,793)	(27,742)	125,592	97,850
25					
26	1,117,696	(1,594,356)	(476,660)	2,157,900	1,681,240
27	0.34	0.34	0.34	0.34	0.34
28	380,017	(542,081)	(162,064)	733,686	571,622
29					
30					
31					
32	380,017	(542,081)	(162,064)	733,686	571,622
33					
34	Summary:				
35	65,051	(92,793)	(27,742)	125,592	97,850
36	380,017	(542,081)	(162,064)	733,686	571,622
37					
38	\$ 445,068	\$ (634,874)	\$ (189,806)	\$ 859,278	\$ 669,472

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

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Sanlando

Page 1 of 1

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: 12/31/2015

Supporting Schedules: D-1, C-8

Interim [] Final [X]

Recap Schedules: C-2

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	5,474	27,296	32,770	10,140	22,630
7						
8	Other Interest Expense - Intercompany	723,684	248,808	972,492	300,919	671,573
9						
10	AFUDC	157,759	(157,759)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 886,918	\$ 118,344	\$ 1,005,262	\$ 311,059	\$ 694,203

17 Calculation of ITC Interest Synchronization Adjustment

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1				
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)				

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Schedule Year Ended: 12/31/2015

Historic Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	TOTAL	Water	Sewer
1	AFUDC	(157,759)	\$ -	\$ (157,759)	\$ (61,899)	\$ (95,861)
2	Meals & Entertainment (50%)	3,011	-	3,011	1,669	1,342
3	Fines & Penalties	1,000	-	1,000	554	446
4		\$ (153,748)	\$ -	\$ (153,748)	\$ (59,676)	\$ (94,073)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Company: Utilities, Inc. of Florida - Sanlando

Page 1 of 2

Docket No.: 160101 - WS

Preparer: Deborah Swain

Schedule Year Ended: 12/31/2015

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 1,809,839	\$ -	\$ 1,809,839	\$ 1,809,839
3	Book Depreciation and Amortization	1,015,602	(275,908)	739,694	739,694
4					
5	Difference	794,237	275,908	1,070,144	1,070,144
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	-	-	-	-
9	Deferred Maintenance - Amort	8,096		8,096	8,096
10	Deferred Maintenance Additions	(5,100)		(5,100)	(5,100)
11	Deferred Rate Case Exp	41,082		41,082	41,082
12	Deferred Rate Case Additions	20,277		20,277	20,277
13	Organization Exp - Amort	1,474		1,474	1,474
14	Bad Debt	1,255		1,255	1,255
15	Gain on Sale / PAA amort	201,696		201,696	201,696
16	Other ¹	(14,816)		(14,816)	(14,816)
17					
18	Total Timing Differences (To C-2)	1,048,201	275,908	1,324,108	1,324,108
19					
20	State Tax Rate	0.055	0.055	0.055	0.055
21	State Deferred Taxes (Line 16 x Line 18)	57,651	15,175	72,826	72,826
22	(Limited by NOL)			-	-
23	Total State Tax Deferred	57,651	15,175	72,826	72,826
24					
25	Timing Differences For Federal Deferred Taxes				
26	(Line 16 - 21)	990,550	260,733	1,251,282	1,251,282
27	Federal Tax Rate	0.34	0.34	0.34	0.34
28					
29	Federal Deferred Taxes (Line 24 x Line 25)	336,787	88,649	425,436	425,436
30	Add: State Deferred Taxes (Line 21)	57,651	15,175	72,826	72,826
31					
32	Total Deferred Tax Expense (To C-1)	\$ 394,438	\$ 103,824	\$ 498,262	\$ 498,262

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

Supporting Schedules: None

Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 1,480,777	\$ -	\$ 1,480,777	\$ 1,480,777
3	Book Depreciation and Amortization	831,041	185,978	1,017,019	1,017,019
4					
5	Difference	649,736	(185,978)	463,758	463,758
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	-	-	-	-
9	Deferred Maintenance - Amort	12,539		12,539	12,539
10	Deferred Maintenance Additions	(7,899)		(7,899)	(7,899)
11	Deferred Rate Case Exp	33,047		33,047	33,047
12	Deferred Rate Case Additions	16,311		16,311	16,311
13	Organization Exp - Amort	2,283		2,283	2,283
14	Bad Debt	1,009		1,009	1,009
15	Gain on Sale / PAA amort	312,362		312,362	312,362
16	Other ¹	(11,918)		(11,918)	(11,918)
17					
18	Total Timing Differences (To C-2)	1,007,470	(185,978)	821,492	821,492
19					
20	State Tax Rate	0.055	0.055	0.055	0.055
21	State Deferred Taxes (Line 16x Line 18)	55,411	(10,229)	45,182	45,182
22	(Limited by NOL)			-	-
23	Total State Tax Deferred	55,411	(10,229)	45,182	45,182
24					
25	Timing Differences For Federal Deferred Taxes				
26	(Line 16 - 21)	952,059	(175,749)	776,310	776,310
27	Federal Tax Rate	0.34	0.34	0.34	0.34
28					
29	Federal Deferred Taxes (Line 24 x Line 25)	323,700	(59,755)	263,945	263,945
30	Add: State Deferred Taxes (Line 21)	55,411	(10,229)	45,182	45,182
31					
32	Total Deferred Tax Expense (To C-1)	\$ 379,111	\$ (69,984)	\$ 309,127	\$ 309,127

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

Florida Public Service Commission
 Schedule: C-6
 Page 1 of 3
 Preparer: Deborah Swain

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

Line No.	Account No. 190.1011 / 2011				Account No. 190.1012 / 2012			Net Deferred Income Taxes		
	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2013		40,334	40,334	17,566	102,612	120,178	(195,273)	(1,275,151)	(1,470,424)
2	2014		40,334	40,334	17,566	102,612	120,178	(195,273)	(1,552,582)	(1,747,855)
3	2015		40,334	40,334	17,566	102,612	120,178	(246,322)	(2,006,532)	(2,252,854)
4										
5										
6										
7										
8	2013	(13,310)	(77,746)	(91,056)	(3,382)	(19,743)	(23,125)			
9	2014	(13,310)	(77,746)	(91,056)	(3,382)	(19,743)	(23,125)			
10	2015	(11,076)	(65,388)	(76,464)	(1,381)	(8,672)	(10,053)			
11										
12										
13										
14										
15	2013	(44,456)	(40,888)	(85,344)	310	1,811	2,121			
16	2014	(44,456)	(40,888)	(85,344)	310	1,811	2,121			
17	2015	(44,232)	(39,651)	(83,884)	445	2,556	3,001			
18										
19										
20										
21										
22										
23	2013	(137,891)	(1,422,360)	(1,560,251)	(14,110)	-	(14,110)			
24	2014	(137,891)	(1,699,791)	(1,837,682)	(14,110)	-	(14,110)			
25	2015	(193,692)	(2,374,462)	(2,568,154)	(14,325)	(7,625)	(21,950)			
26										
27										
28										
29										
30	2013	-	140,829	140,829						
31	2014	-	140,829	140,829						
32	2015	374	343,764	344,138						
33										

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

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

Line No.	Year	Account No. 190.1 Deferred St Tax - NOL					Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2013										17,566
2	2014	-			-		17,566				17,566
3	2015	-			374	374	17,566				17,566
4											
5											
6											
7											
8											
9	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
10	2013					(13,310)					(3,382)
11	2014	(13,310)			-	(13,310)	(3,382)				(3,382)
12	2015	(13,310)			2,234	(11,076)	(3,382)		2,001		(1,381)
13											
14											
15											
16											
17	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
18	2013					(44,456)					(137,891)
19	2014	(44,456)				(44,456)	(137,891)				(137,891)
20	2015	(44,456)			224	(44,232)	(137,891)	(55,801)			(193,692)
21											
22											
23											
24											
25	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
26	2013					310					(14,110)
27	2014	310				310	(14,110)				(14,110)
28	2015	310			135	445	(14,110)	(215)			(14,325)

Supporting Schedules: None
 Recap Schedules: C-6

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

Line No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2013					40,334					102,612
2	2014	40,334				40,334	102,612				102,612
3	2015	40,334				40,334	102,612				102,612
4											
5											
6											
7											
8											
9	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
10	2013					(77,746)					(19,743)
11	2014	(77,746)				(77,746)	(19,743)				(19,743)
12	2015	(77,746)			12,358	(65,388)	(19,743)			11,071	(8,672)
13											
14											
15											
16											
17	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
18	2013					(40,888)					(1,422,360)
19	2014	(40,888)				(40,888)	(1,422,360)	(277,431)			(1,699,791)
20	2015	(40,888)			1,237	(39,651)	(1,699,791)	(674,671)			(2,374,462)
21											
22											
23											
24											
25	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
26	2013					1,811					140,829
27	2014	1,811				1,811	140,829				140,829
28	2015	1,811			745	2,556	140,829			202,935	343,764
29											
30											
31											
32											
33											
34											
35											
36			(7,625)			(7,625)					

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Schedule: C-7

Page 1 of 1

Preparer: Deborah Swain

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

Not applicable. The Utility has no investment tax credits.

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 - Sanlando
Docket No.: 160101 - WS
Schedule Year Ended: 12/31/2015

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

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

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	% of Total	
				Utilities, Inc. Cost Rate
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including UIF -			
2	Sanlando 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 - Sanlando
Docket No.: 160101 - WS
Schedule Year Ended: 12/31/2015

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

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule: C-10

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Deborah Swain

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

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

Cost of Capital

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando
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 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$14,523,626	43.54%	6.70%	2.92%
2	Short Term Debt		1,379,321	4.13%	2.32%	0.10%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		15,445,264	46.30%	10.40%	4.81%
5	Customer Deposits		37,114	0.11%	2.00%	0.00%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		1,974,553	5.92%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$33,359,877</u>	<u>100.00%</u>		<u>7.83%</u>
12						
13	Notes:					
14	1. The cost of equity is based on the leverage formula in effect pursuant to Order No.PSC-16-0254-PAA-WS					
15						
16	2. Long term debt, short term debt, preferred stock, and common equity are actual for UIF's parent company, Utilities, Inc.					

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Utilities, Inc. of Florida - Sanlando

Schedule D-2

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: John Hoy

Historical [x] Projected []

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2014	(3) Balance 12/31/2015	(4) Thirteen Month Average	(5) Proforma Adjustment	(6) Adjusted 13 Month Average	(7) Reconciliation Adjustments		(9) Reconciled to Requested Rate Base AYE 12/31/15
							Pro Rata	(8) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000		180,000,000	(165,476,374)	46.33%	14,523,626
2	Short Term Debt	2,300,000	17,000,000	17,100,000		17,100,000	(15,720,679)	4.40%	1,379,321
3	Preferred Stock	-	-	-		-	-	n/a	-
4	Common Equity	187,444,000	201,935,000	191,433,000		191,433,000	(175,987,736)	49.27%	15,445,264
5	Customer Deposits	39,199	36,888	37,114		37,114	-	n/a	37,114
6	Tax Credits - Zero Cost	-	-	-		-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-		-	-	n/a	-
8	Accumulated Deferred Income Taxes	1,888,683	2,596,993	1,942,814	31,739	1,974,553	-	n/a	1,974,553
9	Other (Explain)								
10									
11	Total	<u>371,671,882</u>	<u>401,568,881</u>	<u>390,512,927</u>	31,739	<u>390,544,666</u>	<u>(357,184,789)</u>	<u>100.00%</u>	<u>33,359,877</u>

Notes:

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

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

Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando
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 - Sanlando
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.

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/15	Effective Cost Rate
1	Chase	<u>\$397,063</u>	Revolving Line of Credit	<u>\$17,100,000</u>	<u>2.32%</u>
2					
3	Total	<u><u>\$397,063</u></u>		<u><u>\$17,100,000</u></u>	<u><u>2.32%</u></u>
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 - Sanlando
Docket No.: 160101 - WS
Test Year Ended: 12/31/2015
Interim [] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: John Hoy

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

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

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

Cost of Variable Rate Long Term Debt
13 Month Average Balance

Florida Public Service Commission

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

	(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)	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 UIF's parent Utilities, Inc												

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando
 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				\$ 39,199
2	Jan 15	39,199		(590)	38,609
3	Feb 15	38,609		(930)	37,679
4	Mar 15	37,679	136		37,815
5	Apr 15	37,815		(934)	36,881
6	May 15	36,881		(1,229)	35,652
7	Jun 15	35,652		(225)	35,427
8	Jul 15	35,427	54		35,481
9	Aug 15	35,481	1,108		36,589
10	Sep 15	36,589	590		37,179
11	Oct 15	37,179	607		37,786
12	Nov 15	37,786		(494)	37,292
13	Dec 15	37,292		(404)	36,888
14					
15					
			Thirteen Month Average		\$ 37,114

Recap Schedules: D-2

Rate Schedules

Company: Utilities, Inc. of Florida - Sanlando

Schedule: E-1

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates 10.13.2014	Test Year Rates 7.1.2015	Test Year Rates 9.29.2015	Present Rates 6.24.2016	Proposed Rates
1	Residential					
2	5/8" x 3/4"	4.56	\$4.45	\$4.47	\$4.49	\$4.47
3	3/4"	6.86	\$6.68	\$6.72	\$6.75	\$6.71
4	1"	11.42	\$11.13	\$11.19	\$11.24	\$11.18
5	1-1/2"	22.84	\$22.25	\$22.37	\$22.47	\$22.35
6	2"	37.57	\$35.60	\$35.79	\$35.95	\$35.76
7	3"	73.08	\$71.20	\$71.58	\$71.90	\$71.52
8	4"	114.19	\$111.25	\$111.85	\$112.35	\$111.75
9	6"	228.38	\$222.50	\$223.70	\$224.70	\$223.50
10	8"	411.56	\$356.00	\$357.92	\$359.52	\$357.60
11	Gallonge Charge per 1,000 Gallons					
12	Residential (0-6,000 gallons)	\$0.90	\$0.94	\$0.95	\$0.95	\$0.95
13	Residential (6,001-10,000 gallons)	\$0.98	\$1.41	\$1.42	\$1.43	\$1.42
14	Residential (10,001-15,000 gallons)	\$1.48	\$1.41	\$1.42	\$1.43	\$1.42
15	Residential (over 15,000 gallons)	\$1.96	\$2.35	\$2.36	\$2.37	\$2.36
16						
17	General & Bulk Service					
18	5/8"	4.56	\$4.45	\$4.47	\$4.49	\$4.47
19	3/4"	6.86	\$6.68	\$6.72	\$6.75	\$6.71
20	1"	11.42	\$11.13	\$11.19	\$11.24	\$11.18
21	1-1/2"	22.84	\$22.25	\$22.37	\$22.47	\$22.35
22	2"	37.57	\$35.60	\$35.79	\$35.95	\$35.76
23	3"	73.08	\$71.20	\$71.58	\$71.90	\$71.52
24	4"	114.19	\$111.25	\$111.85	\$112.35	\$111.75
25	6"	228.38	\$222.50	\$223.70	\$224.70	\$223.50
26	8"	411.56	\$356.00	\$357.92	\$359.52	\$357.60
27	Gallonge Charge per 1,000 Gallons	\$1.44	\$1.61	\$1.62	\$1.63	\$1.62
28						
29	Private Fire Protection					
30	1-1/2" Private Fire Line	\$1.91	\$1.85	\$1.86	\$1.87	\$1.86
31	2" Private Fire Line	\$3.04	\$2.97	\$2.99	\$3.00	\$2.99
32	4" Private Fire Line	\$9.51	\$9.27	\$9.32	\$9.36	\$9.32
33	6" Private Fire Line	\$19.04	\$18.54	\$18.64	\$18.72	\$18.65
34	8" Private Fire Line	\$34.30	\$29.67	\$29.83	\$29.96	\$29.84

Company: Utilities, Inc. of Florida - Sanlando

Schedule: E-1

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 10.13.2014	Test Year Rates Effective 7.1.2015	Test Year Rates Effective 9.29.2015	Present Rates Effective 6.24.2016	Proposed Rates
1	Residential					
2	All Meter Sizes	\$12.45	\$14.98	\$15.09	\$15.19	\$24.10
3						
4	Residential (10,000 gallon Maximum)	\$1.99	\$1.87	\$1.88	\$1.89	\$3.00
5						
6	Flat Rate	\$26.35	\$21.78	\$21.94	\$22.08	\$35.03
7						
8	General & Bulk Service					
9	5/8" General & Bulk Service	\$12.45	\$14.98	\$15.09	\$15.19	\$24.10
10	3/4" General & Bulk Service	\$18.70	\$22.47	\$22.63	\$22.77	\$36.15
11	1" General & Bulk Service	\$31.15	\$37.45	\$37.72	\$37.96	\$60.25
12	1.5" General & Bulk Service	\$62.28	\$74.90	\$75.44	\$75.92	\$120.50
13	2" General & Bulk Service	\$99.67	\$119.84	\$120.77	\$121.46	\$192.80
14	3" General & Bulk Service	\$199.33	\$239.68	\$241.41	\$242.93	\$385.60
15	4" General & Bulk Service	\$311.45	\$374.50	\$377.20	\$379.58	\$602.50
16	6" General & Bulk Service	\$622.89	\$749.00	\$754.39	\$759.15	\$1,205.00
17	8" General & Bulk Service	\$1,121.97	\$1,198.40	\$1,207.03	\$1,214.65	\$1,927.29
18						
19	Gallorage Charge per 1,000 Gallons	\$2.38	\$2.24	\$2.26	\$2.27	\$3.60
20						
21	Flat Rate	\$26.35	\$25.87	\$26.06	\$26.22	\$41.60
22						
23	Residential Reuse					
24	Residential Reuse - All meter sizes	\$4.50	\$4.64	\$4.67	\$4.70	\$7.46
25	Residential Reuse - Gallorage	\$0.45	\$0.47	\$0.47	\$0.47	\$0.75

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-2

Docket No.: 160101 - WS

Page 1 of 4

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim [] Final [x]

Water [x] Sewer []

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

Line No.	(1) Class/Meter Size	(2) Bills 1.1.2015 to 6.30.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 6.30.2015	(4) Test Year Rates Effective 10.13.2014	(5) Test Year Revenue 1.1.2015 to 6.30.2015	(6) Total Bills 7.1.2015 - 9.28.2015	(7) Total Billable Gallons (in 000's) 7.1.2015 - 9.28.2015	(8) Test Year Rates Effective 7.1.2015	(9) Test Year Revenue 7.1.2015 - 9.28.2015	(10) Total Bills 9.29.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 9.29.2015 - 12.31.2015	(12) Test Year Rates Effective 9.29.2015	(13) Test Year Revenue 9.29.2015 - 12.31.2015
Residential - Base Charge													
1	5/8" Residential	36,664		\$4.56	\$167,188	18,387		\$4.45	\$81,822	18,389		\$4.47	\$82,199
2	1" Residential	20,240		\$11.42	\$231,141	10,150		\$11.13	\$112,970	10,152		\$11.19	\$113,601
3	1.5" Residential	95		\$22.84	\$2,170	48		\$22.25	\$1,068	48		\$22.37	\$1,074
4	Total Residential Base Charge	56,999			\$400,498	28,585			\$195,860	28,589			\$196,873
Consumption Charge (per 1,000 Gallons)													
5	5/8" Res (0-6,000 gallons)		281,842	\$0.90	\$253,658		147,062	\$0.94	\$138,238		144,016	\$0.95	\$136,815
6	5/8" Res (6,001-10,000 gallons)		123,687	\$0.98	\$121,214				\$0				
7	5/8" Res (10,001-15,000 gallons)		115,970	\$1.48	\$171,636				\$0				
8	Residential (6,001-15,000 gallons)						125,051	\$1.41	\$176,321		122,460	\$1.42	\$173,894
9	5/8" Res (over 15,000 gallons)		354,759	\$1.96	\$695,327		185,109	\$2.35	\$435,006		181,275	\$2.36	\$427,808
10	Total Residential Consumption		876,259		\$1,241,835		457,221		\$749,566		447,751		\$738,517
11	Total Residential Service	56,999	876,259		\$1,642,333	28,585	457,221		\$945,425	28,589	447,751		\$935,390
12	Average Residential Bill				\$28.81				\$33.07				\$32.72
General & Bulk Service - Base Charge													
13	5/8" General Service	1,034		\$4.56	\$4,715	514		\$4.45	\$2,287	516		\$4.47	\$2,307
14	1" General Service	1,318		\$11.42	\$15,052	655		\$11.13	\$7,290	659		\$11.19	\$7,374
15	1.5" General Service	786		\$22.84	\$17,952	390		\$22.25	\$8,678	393		\$22.37	\$8,791
16	2" General Service	765		\$37.57	\$28,741	380		\$35.60	\$13,528	382		\$35.79	\$13,672
17	3" General Service	112		\$73.08	\$8,185	56		\$71.20	\$3,987	56		\$71.58	\$4,008
18	4" General Service	36		\$114.19	\$4,111	18		\$111.25	\$2,003	18		\$111.85	\$2,013
19	6" General Service	17		\$228.38	\$3,882	9		\$222.50	\$2,003	9		\$223.70	\$2,013
20	8" General Service	24		\$411.56	\$9,877	12		\$356.00	\$4,272	12		\$357.92	\$4,295
21	Total General Service Base Facility	4,092			\$92,516	2,034			\$44,047	2,045			\$44,474
Consumption Charge (per 1,000 Gallons)													
22	Total General Service Consumption		219,143	\$1.44	\$315,566		109,572	\$1.61	\$176,410		109,572	\$1.62	\$177,506
23	Total General Service	4,092	219,143		\$408,082	2,034	109,572		\$220,457	2,045	109,572		\$221,980
24	Average General Service Bill				\$99.73				\$108.39				\$108.55
Private Fire Protection													
25	1.5" Private Fire Line			\$1.91	\$0			\$1.85	\$0	24		\$1.86	\$45
26	2" Private Fire Line			\$3.04	\$0			\$2.97	\$0	156		\$2.99	\$466
27	4" Private Fire Line			\$9.51	\$0			\$9.27	\$0	276		\$9.32	\$2,572
28	6" Private Fire Line			\$19.04	\$0			\$18.54	\$0	360		\$18.64	\$6,710
29	8" Private Fire Line			\$34.30	\$0			\$29.67	\$0	60		\$29.83	\$1,790
30		0			\$0	0			\$0	876			\$11,584
Other Miscellaneous Revenues													
31	Adjustments to Misc Revenues per B-3				\$13,606				\$6,803				\$6,803
32	Adjusted Test Year/ Annualized / Proposed Revenues				\$2,064,021				\$1,172,686				\$1,175,757
33	Total Per Books				2,120,708				1,121,956				1,162,016
34	Adjustment to remove accrued revenues per B-3, B-4				(55,704)				30,663				(6,696)
35	Adjustment to allocated miscellaneous revenues per B-3												
36	Other adjustment to miscellaneous revenues per B-3												
37	Total Adjusted Books				\$ 2,065,004				\$ 1,152,619				\$ 1,155,320
38	Difference				(5983)				\$20,067				\$20,437
39	Percentage				-0.05%				1.74%				1.77%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-2

Docket No.: 160101 - WS

Page 2 of 4

Test Year Ended: 12/31/2015

Preparer: John : Jared Deason

Interim [] Final [x]

Water [x] Sewer []

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

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills	Total Billable Gallons (In 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
		Jan-Dec 2015	Jan-Dec 2015	Jan-Dec 2015	6.24.2016				
Residential - Base Charge									
2	5/8" Residential	73,440		\$331,209	\$4.49	\$329,746	\$4.47	\$328,277	
3	1" Residential	40,542		\$457,711	\$11.24	\$455,692	\$11.18	\$453,057	
4	1.5" Residential	191		\$4,312	\$22.47	\$4,292	\$22.35	\$4,269	
5	Total Residential Base Charge	114,173		\$793,232		\$789,729		\$785,603	
Consumption Charge (per 1,000 Gallons)									
7	5/8" Res (0-6,000 gallons)		572,920	\$528,711	\$0.95	\$544,274	\$0.95	\$544,274	
8	5/8" Res (6,001-10,000 gallons)		123,687	\$121,214	\$1.43	\$176,873	\$1.42	\$175,636	
9	5/8" Res (10,001-15,000 gallons)		115,970	\$171,636	\$1.43	\$165,838	\$1.42	\$164,678	
10	Residential (6,001-15,000 gallons)		247,511	\$350,215	\$1.43	\$353,941	\$1.42	\$351,466	
11	5/8" Res (over 15,000 gallons)		721,142	\$1,558,141	\$2.37	\$1,709,107	\$2.36	\$1,701,895	
12	Total Residential Consumption		1,781,231	\$2,729,917		\$2,950,032		\$2,937,949	
13	Total Residential Service	114,173	1,781,231	\$3,523,149		\$3,739,762		\$3,723,552	
14	Average Residential Bill			\$30.86		\$32.76		\$32.61	
General & Bulk Service - Base Charge									
16	5/8" General Service	2,064		\$9,309	\$4.49	\$9,267	\$4.47	\$9,226	
17	1" General Service	2,632		\$29,716	\$11.24	\$29,584	\$11.18	\$29,413	
18	1.5" General Service	1,569		\$35,421	\$22.47	\$35,255	\$22.35	\$35,067	
19	2" General Service	1,527		\$55,941	\$35.95	\$54,896	\$35.76	\$54,606	
20	3" General Service	224		\$16,181	\$71.90	\$16,106	\$71.52	\$16,020	
21	4" General Service	72		\$8,127	\$112.35	\$8,089	\$111.75	\$8,046	
22	6" General Service	35		\$7,898	\$224.70	\$7,865	\$223.50	\$7,823	
23	8" General Service	48		\$18,444	\$359.52	\$17,257	\$357.60	\$17,165	
24	Total General Service Base Facility	8,171		\$181,037		\$178,318		\$177,365	
Consumption Charge (per 1,000 Gallons)									
25	Total General Service Consumption		438,286	\$669,482	\$1.63	\$714,406	\$1.62	\$710,023	
26	Total General Service	8,171	438,286	\$850,519		\$892,725		\$887,388	
27	Average General Service Bill			\$104.09		\$109.26		\$108.60	
Private Fire Protection									
30	1.5" Private Fire Line	24		\$45	\$1.87	\$45	\$1.86	\$45	
31	2" Private Fire Line	156		\$466	\$3.00	\$468	\$2.99	\$466	
32	4" Private Fire Line	276		\$2,572	\$9.36	\$2,583	\$9.32	\$2,572	
33	6" Private Fire Line	360		\$6,710	\$18.72	\$6,739	\$18.65	\$6,714	
34	8" Private Fire Line	60		\$1,790	\$29.96	\$1,798	\$29.84	\$1,790	
35		876		\$11,584		\$11,633		\$11,588	
36	Other Miscellaneous Revenues			\$27,213		\$27,213		\$27,213	
38	Adjustments to Misc Revenues per B-3			(39,218)		(39,218)		(39,218)	
39	Adjusted Test Year/ Annualized / Proposed Revenues			\$4,373,246		\$4,632,114		\$4,610,522	
40									
41	Total Per Books			4,408,574					
43	Adjustment to remove accrued revenues per B-3, B-4			(31,737)			Total Required Revenues	\$ 4,613,652	
42	Adjustment to allocated miscellaneous revenues per B-3			(7,481)					
44	Other adjustment to miscellaneous revenues per B-3			(709)					
45	Total Adjusted Books			\$ 4,368,646			Difference	\$ (30,342)	
46	Difference			\$4,599			Percentage Difference	-0.66%	
47	Percentage			0.11%					

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida - Sanlando

Docket No.: 160101 - WS

Test Year Ended: 12/31/2015

Interim [] Final [x]

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 3 of 4

Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. 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 6.30.2015	(3) Total Billable Gallons (in 000's) 1.1.2015 to 6.30.2015	(4) Test Year Rates Effective 10.13.2014	(5) Test Year Revenue 1.1.2015 to 6.30.2015	(6) Total Bills 7.1.2015 - 9.28.2015	(7) Total Billable Gallons (in 000's) 7.1.2015 - 9.28.2015	(8) Test Year Rates Effective 7.1.2015	(9) Test Year Revenue 7.1.2015 - 9.28.2015	(10) Total Bills 9.29.2015 - 12.31.2015	(11) Total Billable Gallons (in 000's) 9.29.2015 - 12.31.2015	(12) Test Year Rates Effective 9.29.2015	(13) Test Year Revenue 9.29.2015 - 12.31.2015
1	Residential - Base Charge												
2	All Meter Sizes	47,831		\$12.45	\$595,496	23,916		\$14.98	\$358,254	23,916		\$15.09	\$360,885
3	Residential Flat Rate	3,648		\$26.35	\$96,125	1,824		\$21.78	\$39,727	1,824		\$21.94	\$40,019
4	Total Residential Service BFC	<u>51,479</u>			<u>\$691,621</u>	<u>25,740</u>			<u>\$397,981</u>	<u>25,740</u>			<u>\$400,903</u>
5	Consumption Charge (per 1,000 Gallons)												
6	Total Residential Service Billable Cons.		341,344	\$1.99	\$679,275		170,666	\$1.87	\$319,145		170,667	\$1.88	\$320,854
7	Total Residential Service	<u>51,479</u>	<u>341,344</u>		<u>\$1,370,895</u>	<u>25,740</u>	<u>170,666</u>		<u>\$717,126</u>	<u>25,740</u>	<u>170,667</u>		<u>\$721,757</u>
8	Average Residential Bill				<u>\$26.63</u>				<u>\$27.86</u>				<u>\$28.04</u>
9													
10	General Service - Base Charge												
11	5/8" General Service	625		\$12.45	\$7,781	313		\$14.98	\$4,681	313		\$15.09	\$4,716
12	1" General Service	378		\$31.15	\$11,759	189		\$37.45	\$7,069	189		\$37.72	\$7,120
13	1.5" General Service	582		\$62.28	\$36,216	291		\$74.90	\$21,777	291		\$75.44	\$21,934
14	2" General Service	607		\$99.67	\$60,500	304		\$119.84	\$36,371	304		\$120.77	\$36,654
15	3" General Service	106		\$199.33	\$21,129	53		\$239.68	\$12,703	53		\$241.41	\$12,795
16	4" General Service	36		\$311.45	\$11,212	18		\$374.50	\$6,741	18		\$377.20	\$6,790
17	6" General Service	12		\$622.89	\$7,163	6		\$749.00	\$4,307	6		\$754.39	\$4,338
18	8" General Service	6		\$1,121.97	\$6,732	3		\$1,198.40	\$3,595	3		\$1,207.03	\$3,621
19	General Service Flat Rate	3,186		\$26.35	\$83,951	1,593		\$25.87	\$41,211	1,593		\$26.06	\$41,514
20	Total General Service Base Facility Charges	<u>5,537</u>			<u>\$246,443</u>	<u>2,768</u>			<u>\$138,455</u>	<u>2,768</u>			<u>\$139,480</u>
21	Consumption Charge (per 1,000 Gallons)												
22	General Service Consumption		127,717	\$2.38	\$303,966		63,859	\$2.24	\$143,043		63,859	\$2.26	\$144,320
23	Total General Service	<u>5,537</u>	<u>127,717</u>		<u>\$550,410</u>	<u>2,768</u>	<u>63,859</u>		<u>\$281,498</u>	<u>2,768</u>	<u>63,859</u>		<u>\$283,800</u>
24	Average General Service Bill				<u>\$99.41</u>				<u>\$101.69</u>				<u>\$102.52</u>
25													
26	Residential Reuse												
27	All Meters Base Charge	614		\$4.50	\$2,763	306		\$4.64	\$1,420	307		\$4.67	\$1,434
28	Consumption for all meter sizes		13,169	\$0.45	\$5,926		6,585	\$0.47	\$3,095		6,585	\$0.47	\$3,095
29	Total Residential Reuse Service	<u>614</u>	<u>13,169</u>		<u>\$8,689</u>	<u>306</u>	<u>6,585</u>		<u>\$4,515</u>	<u>307</u>	<u>6,585</u>		<u>\$4,529</u>
30	Average Residential Reuse Service Bill				<u>\$14.15</u>				<u>\$14.75</u>				<u>\$14.75</u>
31													
32	Other Miscellaneous Revenues				\$5,881				\$2,941				\$2,941
33													
34	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$1,935,875</u>				<u>\$1,006,080</u>				<u>\$1,013,027</u>
35													
36	Total Per Books				1,928,087				1,026,033				1,013,929
37	Adjustment to allocated miscellaneous revenues per B-3												
38	Adjustment to remove accrued revenues per B-3, B-4				(9,501)				(23,541)				971
39	Other adjustment to miscellaneous revenues per B-3												
40	Total Adjusted Books				<u>\$ 1,918,586</u>				<u>\$ 1,002,492</u>				<u>\$ 1,014,900</u>
41	Difference				<u>\$17,289</u>				<u>\$3,588</u>				<u>(\$1,873)</u>
42	Percentage				<u>0.90%</u>				<u>0.36%</u>				<u>-0.18%</u>

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

Florida Public Service Commission
 Schedule E-2
 Page 4 of 4
 Preparer: Jared Deason

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. 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) Total Bills Jan-Dec 2015	(3) Total Billable Gallons (in 000's) Jan-Dec 2015	(4) Test Year Revenue Jan-Dec 2015	(5) Present Rates Effective 6.24.2016	(6) Annualized Revenues	(7) Proposed Rates	(8) Proposed Rates
1	Residential - Base Charge							
2	All Meter Sizes	95,662		\$1,314,635	\$15.19	\$1,453,106	\$24.10	\$2,305,454
3	Residential Flat Rate	7,296		\$175,870	\$22.08	\$161,096	\$35.03	\$255,579
4	Total Residential Service BFC	<u>102,958</u>		<u>\$1,490,505</u>		<u>\$1,614,201</u>		<u>\$2,561,033</u>
5	Consumption Charge (per 1,000 Gallons)							
6	Total Residential Service Billable Cons.		682,677	\$1,319,274	\$1.89	\$1,290,260	\$3.00	\$2,048,031
7	Total Residential Service	<u>102,958</u>	<u>682,677</u>	<u>\$2,809,779</u>		<u>\$2,904,461</u>		<u>\$4,609,064</u>
8	Average Residential Bill			<u>\$27.29</u>		<u>\$28.21</u>		<u>\$44.77</u>
9								
10	General Service - Base Charge							
11	5/8" General Service	1,250		\$17,178	\$15.19	\$18,988	\$24.10	\$30,125
12	1" General Service	755		\$25,947	\$37.96	\$28,660	\$60.25	\$45,489
13	1.5" General Service	1,163		\$79,927	\$75.92	\$88,295	\$120.50	\$140,142
14	2" General Service	1,214		\$133,525	\$121.46	\$147,452	\$192.80	\$234,059
15	3" General Service	212		\$46,627	\$242.93	\$51,501	\$385.60	\$81,747
16	4" General Service	72		\$24,743	\$379.58	\$27,330	\$602.50	\$43,380
17	6" General Service	23		\$15,808	\$759.15	\$17,460	\$1,205.00	\$27,715
18	8" General Service	12		\$13,948	\$1,214.65	\$14,576	\$1,927.29	\$23,127
19	General Service Flat Rate	6,372		\$166,676	\$26.22	\$167,074	\$41.60	\$265,075
20	Total General Service Base Facility Charges	<u>11,073</u>		<u>\$524,379</u>		<u>\$561,336</u>		<u>\$890,859</u>
21	Consumption Charge (per 1,000 Gallons)							
22	General Service Consumption		255,434	\$591,330	\$2.27	\$579,835	\$3.60	\$919,562
23	Total General Service	<u>11,073</u>	<u>255,434</u>	<u>\$1,115,708</u>		<u>\$1,141,171</u>		<u>\$1,810,422</u>
24	Average General Service Bill			<u>\$100.76</u>		<u>\$103.06</u>		<u>\$163.50</u>
25								
26	Residential Reuse							
27	All Meters Base Charge	1,227		\$5,617	\$4.70	\$5,767	\$7.46	\$9,153
28	Consumption for all meter sizes		26,339	\$12,116	\$0.47	\$12,379	\$0.75	\$19,754
29	Total Residential Reuse Service	<u>1,227</u>	<u>26,339</u>	<u>\$17,732</u>		<u>\$18,146</u>		<u>\$28,908</u>
30	Average Residential Reuse Service Bill			<u>\$14.45</u>		<u>\$14.79</u>		<u>\$23.56</u>
31								
32	Other Miscellaneous Revenues			\$11,763		\$11,763		\$11,763
33								
34	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$3,954,983</u>		<u>\$4,075,541</u>		<u>\$6,460,156</u>
35								
36	Total Per Books			3,964,155				
37	Adjustment to allocated miscellaneous revenues per B-3			7,481				
38	Adjustment to remove accrued revenues per B-3, B-4			(32,071)		Total Required Revenues	\$	6,466,632
39	Other adjustment to miscellaneous revenues per B-3			(446)				
40	Total Adjusted Books			<u>\$ 3,996,226</u>		Difference	\$	(18,238)
41	Difference			<u>(\$41,243)</u>		Percentage Difference		<u>-0.28%</u>
42	Percentage			<u>-1.03%</u>				

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	9,490	-	686	73		10,249
2	February	9,487	-	728	73		10,288
3	March	9,458	-	676	73		10,207
4	April	9,532	-	681	73		10,286
5	May	9,498	-	679	73		10,250
6	June	9,535	-	642	73		10,250
7	July	9,559	-	710	73		10,342
8	August	9,517	-	668	73		10,258
9	September	9,509	-	655	73		10,237
10	October	9,517	-	699	73		10,289
11	November	9,409	-	634	73		10,116
12	December	9,662	-	713	73		10,448
13							
14	Total	114,173	-	8,171	876	-	123,220
15							
16							
WASTEWATER							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Month/Year	Residential	Flat - Rate Residential	General Service	Flat Rate - General Service	Other Reuse	Total	
20	January	7,963	608	393	531	100	9,595
21	February	7,951	608	435	531	100	9,625
22	March	7,945	608	390	531	103	9,577
23	April	7,962	608	386	531	101	9,588
24	May	7,959	608	386	531	101	9,585
25	June	7,995	608	360	531	103	9,597
26	July	7,996	608	424	531	103	9,662
27	August	7,976	608	388	531	103	9,606
28	September	7,968	608	373	531	103	9,583
29	October	7,975	608	402	531	103	9,619
30	November	7,900	608	354	531	102	9,495
31	December	8,072	608	410	531	105	9,726
32							
33	Total	95,662	7,296	4,701	6,372	1,227	115,258

Miscellaneous Service Charges

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

Schedule E-4
 Page 1 of 2

Preparer: Jared Deason

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule E-4
 Page 2 of 2

Preparer: Jared Deason

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-5

Docket No.: 160101 - WS

Page 1 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [X] Sewer []

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 14,133	\$ 14,721	\$ -		\$ 5,840	\$ 34,694
2						
3	Other Charges as follows:					
4	Connection Meter Fee				\$ 914	
5	NSF Check Charge				\$ 1,635	
6	Tampering Fee				\$ -	
7	Plan Review Fees				\$ 900	
8	Inspection Fee				\$ 450	
9	Fees for collecting local taxes				\$ 1,941	
10	Total Other Charges				\$ 5,840	
11						
12	<u>Allocation to Sewer Based on ERCs, See B-4</u>					
13	Initial Connection		(158)			
14	Normal Connection		6,551			
15	Connection Meter Fee		359			
16	NSF		729			
17	Total Allocation on B-3 (A) (1)		<u>7,481</u>			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-5

Docket No.: 160101 - WS

Page 2 of 2

Test Year Ended: 12/31/2015

Interim [] Final [x]

Preparer: Jared Deason

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 11,655	\$ 21	\$ -		\$ 87	\$ 11,763
2						
3	Other Charges as follows:					
4	Connection Meter Fee				\$ 87	
5	NSF Check Charge					
6	Tampering Fee					
7	Cut-Off Charge					
8	Total Other Charges				<u>\$ 87</u>	
9						
10						
11						
12	<u>Allocation From Water Based on ERCs, See B-4</u>					
13	Initial Connection		(158)			
14	Normal Connection		6,551			
15	Connection Meter Fee		359			
16	NSF		729			
17	Total Allocation on B-3 (A) (1)		<u>7,481</u>			

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Size	(2) Make	(3) Type	(4) Quantity
1	4.50	American Darling	B84B	1
2	4.50	Clow	Medallion	1
3	4.50	Dresser	300	22
4	4.50	Kennedy	K-10	1
5	4.50	Mueller	584N	4
6	4.50	Waterous Pacer	WB-67	1
7	5.00	Waterous Pacer	WB-67	17
8	5.25	American Darling	B84B	31
9	5.25	Clow	2500	6
10	5.25	Clow	Medallion	1
11	5.25	Dresser	300	7
12	5.25	Dresser	K10	10
13	5.25	Kennedy	200CWP	2
14	5.25	Kennedy	Guardian	3
15	5.25	Kennedy	K-810	1
16	5.25	Kennedy	K81A	2
17	5.25	Mueller	Centurion	94
18	5.25	Mueller	Super Centurian	3
19	5.25	Waterous	Pacer	1
20	5.25	Waterous Pacer	W-67	9
21	5.25	Waterous Pacer	WB-67	556
22				<u>773</u>

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-7

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

Interim Final

Historical Projected

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

Line No.	(1) Size	(2) Type	(3) Quantity
1	Utilities Inc., of Florida - Sanlando does not have any private fire hydrants, therefore this schedule is not		
2	applicable.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

Schedule E-8

Docket No.: 160101 - WS

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Jared Deason

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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

Service Availability Charges Schedule

Company: Utilities, Inc. of Florida - Sanlando

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		(3) Sewer	
		(4) Present Charges	(5) Proposed Charges	(6) Present Charges	(7) Proposed Charges
1	Utilities Inc., of Florida - Sanlando is not proposing a change to its present service availability charges; therefore this schedule				
2	is not applicable.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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 Utilities Inc., of Florida - Sanlando does not have any guaranteed revenue contracts; therefore this schedule is not applicable.
- 2

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Sanlando

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

Schedule: E-13
 Page 1 of 1
 Preparer: Jared Deason

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

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

1 Utilities Inc., of Florida - Sanlando 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 - Sanlando
 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)
Line No.	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated 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

Utilities, Inc. of Florida - Sanlando (255-368)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

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

Revised: 9/8/2014

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 breakage's 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

Month/ Year	(1) Total Gallons Pumped Per MORs	(2) Total Gallons Corrected for Meter Error (1)	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses (2)	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-15	150.806	151.187	0.000	159.736	0.613	-9.163	-6.1%
Feb-15	137.534	137.281	0.000	147.609	0.573	-10.901	-7.9%
Mar-15	187.974	187.500	0.000	147.230	0.596	39.674	21.2%
Apr-15	201.936	201.453	0.000	198.739	0.803	1.911	0.9%
May-15	277.104	276.003	0.000	196.813	1.583	77.607	28.1%
Jun-15	228.293	227.713	0.000	243.030	1.048	-16.365	-7.2%
Jul-15	219.666	219.170	0.000	231.071	0.699	-12.600	-5.7%
Aug-15	178.351	178.019	0.000	181.094	0.503	-3.578	-2.0%
Sep-15	148.960	148.689	0.000	158.233	0.455	-9.999	-6.7%
Oct-15	216.513	215.949	0.000	175.450	1.286	39.214	18.2%
Nov-15	201.928	201.359	0.000	186.017	0.431	14.911	7.4%
Dec-15	230.209	229.277	0.000	197.115	1.393	30.769	13.4%
Total	2,379.273	2,373.599	0.000	2,222.137	9.982	141.480	6.0%

(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 shown in Schedules F-1, F-9 and E-2:

The total gallons sold for Sanlando, as shown on Schedule F-1 and F-9 are the same.

The total gallons sold for per Schedule E-2 is 2214.808 mg, nly a 0/33% difference.

This is most likely due to the fact that the amounts on F-1 and F-9 are the sums of actual readings whereas the amount on E-2 is taken from the billing analysis which is rounded to the nearest 1,000 gallons.

Gallons of Wastewater Treated
in Thousands of Gallons

Utilities, Inc. of Florida - Sanlando (255-368)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Florida Public Service Commission

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Wekiva	N/A	N/A	N/A	Total Plant Flows	Total Purch. Sewage Treatment
Jan-15	63.277				63.277	-
Feb-15	57.363				57.363	-
Mar-15	56.292				56.292	-
Apr-15	52.488				52.488	-
May-15	57.437				57.437	-
Jun-15	55.156				55.156	-
Jul-15	63.190				63.190	-
Aug-15	62.675				62.675	-
Sep-15	76.276				76.276	-
Oct-15	68.568				68.568	-
Nov-15	58.752				58.752	-
Dec-15	60.257				60.257	-
Total	731.731	-	-	-	731.731	-

Water Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)
 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		
Max Day Design Capacity per Sanitary Survey Reports		<u>17,925,000</u>
Maximum withdrawal per CUP		<u>10,098,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
	<u>6/1/15</u>	<u>12,792,000</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Month		
	(1) <u>5/30/15</u>	<u>10,922,300</u>
	(2) <u>5/28/15</u>	<u>10,935,300</u>
	(3) <u>5/17/15</u>	<u>11,036,000</u>
	(4) <u>5/24/15</u>	<u>11,073,800</u>
	(5) <u>5/10/15</u>	<u>11,602,800</u>
		AVERAGE <u>11,114,040</u>
5. Average Daily Flow		
	Max Month	<u>8,903,336</u>
	Annual	<u>6,503,012</u>
6. Required Fire Flow		
	1250 gpm for 2 hours	
Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm		
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

Utilities, Inc. of Florida - Sanlando (255-368)

Schedule F-4

Docket No.: 160101-WS

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Seidman, F.

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

Wekiva Plant only *	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>2,900,000</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>7/2013</u>	<u>2,038,382</u>
3. Average Annual Daily Flow		<u>2,004,742</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.

* The Des Pinar plant was taken out of service in September, 2012. All flows diverted to Wekiva plant. This was necessary to meet reduced nutrient loading as mandated to protect the Wekiva River Basin. Because of the design of the Des Pinar plant it could not be modified to meet reduced nutrient limits.

Utilities, Inc. of Florida - Sanlando (255-368)
Docket No.: 160101-WS
Test Year Ended: December 31, 2015

Schedule F-5
Page 1 of 2
Preparer: Seidman, F.
Revised:9/8/2014

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		17,376 gpm
Firm Reliable well pumping capacity (largest well out), gpm		13,876 gpm
Ground storage capacity, gal.		3,475,000 gallons
Usable ground storage (90%), gal.		3,127,500 gallons
Elevated Storage		0 gallons
Usable elevated storage		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		3,127,500 gallons
Maximum day demand		12,792,000 gpd
Peak hour demand = 2 x maximum day/1440		17,767 gpm
3. Fire flow requirement	1250 gpm x 2 hours	150,000 gpd
4. Unaccounted for water	5.96% of water pumped	387,617 gpd, avg
Acceptable unaccounted for	10.00%	650,301 gpd, avg
Excess unaccounted for		0 gpd, avg
5. <u>Used & Useful Analysis in accordance with Rule 25-30.4325</u>		

Water Treatment Plant

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

A =	Peak demand	12,792,000 gpd
B =	Property needed to serve five years after TY	1,137,868 gpd
C =	Fire flow demand	150,000 gpd
D =	Excess unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	13,320,960 gpd

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

Storage Plant

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

A =	Peak demand	12,792,000 gallons
B =	Property needed to serve years after TY	1,137,868 gallons
C =	Fire flow demand	150,000 gallons
D =	Excess unaccounted for water	0 gallons
E =	Firm Reliable Capacity (Usable storage)	3,127,500 gallons

The above used & useful factor is applicable to the reservoir & storage account,

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)
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).

<u>Line No.</u>		
	Wekiva Plant	
1	(A) Used and useful flow (000):	
2	AADF - year 2013	<u>2,004,742</u>
3	(B) Property needed for post test year period (see F-8)	<u>113,561</u>
4	(C) Permitted capacity	<u>2,900,000</u>
5	(D) Used and useful percentage	<u>73.04%</u>
6	(E) Non-used and useful percentage	<u>26.96%</u>
7	[F] Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

NOTE: In the last case, TY, 2013, Docket No. 140060-WS, Order No. PSC-15-0233-PAA-WS, the Commission affirmed its decisions in the two previous cases and found the WWTP to be 100% used and useful. There have been no changes in capacity. The plant should continue to be found 100% used and useful.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

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

Utilities, Inc. of Florida - Sanlando (255-368)
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	
1	4	1,583	0.300	600	
2	6	7,339	1.390	4,170	
3	8	421,401	79.811	319,243	
4	10	45,681	8.652	43,259	
5	12	2,009	0.380	2,283	
6	15	180	0.034	256	
7	Total	478,193	90.567	369,810	134,980,595
8	Estimated Inflow @ 10% of flows (L.14)				158,924,391
9	Allowable I&I				293,904,985

B. Calculation of Actual Inflow & Infiltration (I&I)

10 Wastewater treated 731,730,717 F-2

	Water Gallons (not capped) sold to:	Estimated returned *	
11	Residential WW SFR 1,359,282,799	39%	533,727,000 F-10
12	General Service 256,291,071	90%	230,661,964 F-10
13	Less: Reuse -26,329,962		
14	Estimated flows returned 1,589,243,908		764,388,964

15 * The SFRs served are heavily foliated as evidenced by the fact that 50% of gallons used are in excess of the 10,000 per month billing cap. As well, the average monthly water use per WW customer is over 14,000. Assuming non-irrigation use is 250 gpd/ERC, average monthly water treated is $250 \times 365 / 12 = 7,604$ gals. Estimated Res. Return at 7,000 level from E-14 billing analysis is 533,727,000.

16	Estimated I&I (treated less returned) [L.10-L.15]	-32,658,247
17	Actual less allowable [L.16-L.9]	-326,563,232
18	Excess, if any [L.17, if positive]	0
19	Excess as percent of wastewater treated	0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Utilities, Inc. of Florida - Sanlando (255-368)
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

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket No. 900338-WS and Docket No. 110257-WS.

Utilities, Inc. of Florida - Sanlando (255-368)
 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)	213 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1,068 gpd/ERC	**
PN =	Property needed expressed in U units	1,137,868 gpd	

** MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities (Wekiva)

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	108 ERC/yr	*
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	210 gpd/ERC	**
PN =	Property needed expressed in U units	113,561 gpd	

** AADF from F-6 divided by average ERCs from Schedule F-10.

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary.

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

Line No.	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2011	9,332	9,365	9,349	2,110,268,046	225,733	2,576,717,027	11,415		
2	2012	9,365	9,414	9,390	2,013,640,211	214,457	2,474,579,621	11,539	1.09%	
3	2013	9,414	9,456	9,435	1,776,584,678	188,297	2,252,643,468	11,963	3.68%	
4	2014	9,456	9,533	9,495	1,712,375,045	180,354	2,195,255,196	12,172	1.74%	
5	2015	9,533	9,662	9,598	1,780,926,198	185,561	2,222,137,364	11,975	-1.62%	
Average Growth Through 4-Year Period (Col. 8)										1.27%

Reconciliation: Col. 7 differs from Sch. E-2 by 12.6 MG or only .56%, which is inconsequential.
 SFR customers and gallons do not include Multifamily customers.

X Y
 Regression Analysis per Rule 25-30.431(2)(C)
 For Treatment Related Facilities

Constant:	11286.68855	1	11,415	Actual
X Coefficient:	175.3733497	2	11,539	Actual
R^2:	0.74766459	3	11,963	Actual
		4	12,172	Actual
		5	11,975	Actual
		10	13,040	Projected
Projected 5 year growth	1,065 ERCs			
Annual average growth	213			

Utilities, Inc. of Florida - Sanlando (255-368)
 Docket No.: 160101-WS
 Test Year Ended: December 31, 2015

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

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

Line No.	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2011	7,818	7,846	7,832	1,582,117,786	202,007	1,846,413,463	9,140			
2	2012	7,846	7,883	7,865	1,536,267,721	195,342	1,784,223,574	9,134	-0.07%		
3	2013	7,883	7,903	7,893	1,358,764,458	172,148	1,598,005,225	9,283	1.63%		
4	2014	7,903	7,978	7,941	1,306,608,871	164,550	1,553,393,246	9,440	1.70%		
5	2015	7,978	8,072	8,025	1,359,282,799	169,381	1,615,573,870	9,538	1.04%		
Average Growth Through 5-Year Period (Col. 8)										1.45%	

The gallons shown are the total used by WW customers, without the SFR use being limited by the 10k billing cap. SFR customers and gallons do not include Multi-family customers.

		<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)			
For Treatment Related Facilities based on ERCs			
Constant:	8976.481731	1	9,140 Actual
X Coefficient:	110.1919294	2	9,134 Actual
R^2:	0.990666223	3	9,283 Actual
		4	9,440 Actual
		5	9,538 Actual
		10	10,078 Projected
Projected 5 year growth	540 ERCs		
Annual average growth	108		

Interim Rate
Schedules